



The City of
ANNAPOLIS
Maryland

Financial Policies and Procedures

Legislatively Adopted and Internal Policies

Updated October 1, 2015

This policy and procedure manual includes both the legislatively approved policies and the internally adopted policies of the City of Annapolis Finance Department. Legislatively approved and adopted policies come from the Charter and Code of the City of Annapolis, as well as through resolutions passed by the City Council. The policies contained in the manual shall be reviewed at least biennially by the Finance Department.

Approved by:

Bruce T. Miller,
Finance Director

Thomas Andrews,
City Manager

CITY OF ANNAPOLIS FINANCE POLICIES

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CITY OF ANNAPOLIS FINANCE POLICIES

LEGISLATIVELY ADOPTED POLICIES

The following policies and procedures have been legislatively adopted by the City of Annapolis, either in the Charter and Code of the City of Annapolis or by resolutions passed by the City Council.

2.20 - Director of Finance

2.20.010 - Bond.

Before the Director of Finance enters upon the discharge of the duties of the office, the director shall give bond to the City with a corporate surety to be approved by the City Council, in the penal sum of one hundred thousand dollars, conditioned upon the faithful discharge of the duties of the office. The premium for the bond shall be paid by the City. The City Council at any time may demand of the Director of Finance other or further bond, with other or further security, as in its judgment the interest of the City requires.

(Prior code § 2-22)

(ord. No. O-17-12 Amended, § I, 7-23-2012)

2.20.020 - Assistant Director for Accounting.

- A. There shall be appointed by the Director of Finance a person of sound discretion to perform the several non-budget related duties appertaining to this office, who shall be styled "Assistant Director for Accounting." The Assistant Director for Accounting, before entering on the discharge of the duties of office, shall give bond to the City with a corporate surety, to be approved by the City Council, in the penal sum of one hundred thousand dollars, conditioned upon the faithful discharge of the duties of office and the keeping and performing of the trust reposed or which may be reposed in as Assistant Director for Accounting. The premium for the bond shall be paid by the City. The City Council at any time may demand of the Assistant Director for Accounting other or further security as in its judgment the interest of the City requires.
- B. The Assistant Director for Accounting shall have the same powers and obligations and shall perform all the non-budget-related duties performed by the Director of Finance, in the absence of the director, as authorized by law, and all the non-budget-related duties assigned to the Assistant Director for Accounting by the City Council and the Director of Finance.

(ord. O-67-94 § 1: revised during 1985 codification; prior code § 2-23)

(ord. No. O-17-12 Amended, § I, 7-23-2012)

2.20.030 - Purchasing and procurement.

- A. The Director of Finance shall be responsible to the Mayor for the execution of the purchasing and procurement regulations established for the City. The Director of Finance shall appoint a purchasing agent who shall manage all phases of the purchasing and procurement process.
- B. The Director of Finance shall adopt and promulgate regulations, not in conflict with the Charter, this Code or any ordinance, to implement a centralized purchasing and procurement process. The regulations shall become effective not less than forty-five days following its promulgation and transmission to the City Council by the Director of Finance, unless an objection to the regulations, or any portion, is registered by the City Council by a resolution adopted prior to the effective date.

(ord. No. O-17-12 Amended, § I, 7-23-2012)

2.20.040 - Distribution of mail.

The Director of Finance shall be responsible for City offices mail distribution.

(ord. No. O-17-12 Amended, § I, 7-23-2012)

6.04 - Finance and Taxation Generally

6.04.010 - Fiscal year.

The fiscal year shall begin July 1st and end June 30th in each year.

(Prior code § 2-9 (part))

6.04.020 - Annual report.

The Director of Finance shall make an annual report regarding the finances of the City the preceding fiscal year. The report shall be submitted to the City Council on or before the second Monday in October of each year.

(Revised during 1985 codification; prior code § 2-9 (part))

6.04.030 - Compliance with finance directives.

All officers collecting or receiving money shall comply with directives of the Director of Finance concerning the handling, depositing and reporting of the collections and receipts.

(Revised during 1985 codification; prior code § 2-15)

6.04.040 - Receipt and disbursement of money.

The Director of Finance shall demand and receive all money due the City from or by way of taxes, levies, assessments, licenses, rents, fines or otherwise and all sums of money collected or to be collected for the use of the City. The Director of Finance also shall pay over, when required to do so, to the order of the City, or to the order of those of its officers, committees or departments as lawfully can give order upon the director, all sums of money received by the Director of Finance. Any item approved in the annual operating or capital budget may be expended without any further approval of the City Council; provided, that all other requirements of law have been satisfied.

(Prior code § 2-23)

6.04.050 - Bookkeeping.

The Director of Finance shall have an office in the Municipal Building. The Director of Finance shall keep books, in which shall be entered a correct account of all taxes and moneys to be collected, with the names of the persons owing the taxes and moneys, and of taxes, with the assessments of the persons owing the taxes; a cash account, showing all moneys received, indicating the sources from which the moneys were derived, respectively, and showing all sums of money disbursed, to show the purpose to which the moneys were applied respectively; and, an account of all debts due to or by the City. The Director of Finance shall enter regularly on the books all accounts passed by the City Council and shall open a separate account against each salaried officer, each debtor and creditor of the City and against each appropriation made by the City Council. The Director of Finance shall report and exhibit to the City Council when requested a full and particular statement of the receipts and expenditures for the

preceding month, and shall exhibit the vouchers for the expenditures, and at the same time, or as often as required, shall make out and exhibit a full statement of the debts due to and by the City. The Director of Finance shall produce the books when required to do so by the City Council or the Finance Committee.

(Revised during 1985 codification; prior code § 2-24)

6.04.060 - Accounts.

The Director of Finance shall keep accounts and shall deposit to the credit of the accounts all sums of money received by the City (except as otherwise directed by any provision of this Code or other ordinance of the City), immediately after receipt, in any Federally or State insured depository in the City. The Director of Finance shall not pay any claim against the City other than by check drawn against the deposits. All checks drawn by the Director of Finance shall be regularly dated and numbered to correspond with the check stub of each check drawn, which shall correctly describe the check drawn.

(Prior code § 2-28)

6.04.070 - Public works contracts—Authority.

All power and authority to contract for any public work or service to be performed, and to draw for the contracts upon the Director of Finance, shall be vested in the Mayor. The director of each department shall examine carefully into all accounts of work done on contracts, covering projects to which that department has been assigned, shall state the correctness and justness of any accounts in connection with the work, and shall draw upon the Director of Finance for all money due for such contracts upon certification by the Mayor. No person may draw upon the Director of Finance for any money without an appropriation having been previously made for the object of the payment.

(Prior code § 2-39)

6.04.080 - Public works contracts—Payment orders.

All orders drawn upon the Director of Finance, under which any work was done, labor hired, materials purchased or services rendered in compliance with Section 6.04.070, specifically shall set forth the purpose for which the money, so drawn for, has been or is to be expended. Without these specifications, the Director of Finance shall not pay any order.

(Prior code § 2-40)

6.04.090 - Supervision of insurance.

The Director of Finance is responsible for the continuous coordination, supervision and maintenance of the liability insurance required by the City.

(Prior code § 2-24.1)

6.04.100 - Payment of water and sewer charges required prior to transfer of property.

- A. A deed for the transfer of property shall not be validated for recordation by the Department of Finance until payment is made for all water and sewer service received to the date of transfer, whether billed or unbilled. The liability for unbilled service is defined as the minimum bill or a percentage of the last bill as determined from the schedule below, whichever is greater:

Number of Days From Last Billing Date to Settlement Date	Percentage
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1—9	10
10—18	20
19—27	30
28—36	40
37—45	50
46—54	60
55—63	70
64—72	80
73—81	90
82—90	100

B. A charge of fifty dollars shall be assessed each time a customer submits a request for estimated property transfer charges to the Department of Finance.

(Prior code § 2-11.2)

(ord. No. O-20-14, § I, 6-16-2014)

6.04.110 - Tax notice and billing.

The Director of Finance, as soon as the annual tax levy has been made by the City Council, shall give public notice of the levy by advertisements inserted once a week for three successive weeks in a newspaper of general circulation in the City. The Director of Finance, by mail or otherwise, shall deliver to each taxable person a tax bill within thirty days after the day on which the annual tax levy has been made.

(Prior code § 2-26)

6.04.120 - Tax due date—interest.

Taxes shall be due and payable on the first day of July. No discount shall be given for prompt payment. The person to whom tax bills are rendered shall be liable for the payment of the full amount of the taxes, together with interest as hereinafter stated when interest charges are incurred. All current-year property tax bills issued prior to September 1st remaining unpaid after October 1 in the year of issuance and all other property tax bills remaining unpaid one month after issuance are in arrears, and interest shall be charged and collected on the tax bills from the date when the bills were due and payable. The Director of Finance shall charge interest on the tax bills regularly in the manner specified and shall note the interest upon the books and upon the receipts given for taxes paid. (Revised during 1985 codification; prior code § 2-10)

6.04.125 - Deferral of property tax for elderly or disabled homeowners.

- A. There is a fifty-year deferral of City real property taxes on residential real property for eligible homeowners.
- B. A homeowner is eligible for a payment deferral under Subsection A of this section if the owner or at least one of the owners:

1. Has resided in the dwelling as a principal residence for a period of at least five consecutive years;
 2. a. Is at least sixty-five years of age, or
 - b. Has been found permanently and totally disabled and has qualified for benefits under:
 - i. The Social Security Act,
 - ii. The Railroad Retirement Act,
 - iii. Any Federal act for members of the United States Armed forces, or
 - iv. Any Federal retirement system; and
 3. Meets the income eligibility requirements determined under Subsection C of this section.
- C. Homeowners are eligible if their combined gross income, as defined in Section 9-104 of the Tax-Property Article of the State Code, does not exceed fifty thousand dollars per annum.
- D. The amount of real property eligible for a payment deferral shall be no more than the minimum lot size required by the zoning district in which the property is found, except that the amount of eligible property shall not be less than the dwelling and curtilage, as determined by the supervisor of assessments for Anne Arundel County.
- E. The amount of tax that may be deferred may not exceed the increase in the City property tax from the date the homeowner elects to defer the payment of the tax.
- F. The total amount of City property tax deferred plus interest calculated at the rate of four percent per annum shall be due and payable when the homeowner:
1. Ceases to be eligible for the deferral under Subsection B of this section;
 2. Sells or transfers title to the property; or
 3. At the end of the fifty-year duration of the deferral.
- G. Notice regarding tax referrals under this section shall include:
1. Notice to any mortgagee or beneficiary under a deed of trust of the deferral and of the amount of tax to be deferred; and
 2. Notice on the annual property tax bill of the cumulative amount of the deferral and all related interest.
- H. The election to defer taxes must be made before June 1st of a taxable year in order to receive deferral of the taxes for the succeeding taxable year.
- I. All City real property taxes not deferred are due and payable and subject to the same interest rates as all other City property taxes.
- J. A lien shall attach to the property in the amount of all deferred taxes and interest and shall remain attached until the deferred taxes and interest are paid.
- K. Tax deferrals for eligible homeowners are hereby authorized by written agreement. The agreement shall reflect the terms and conditions of the deferral including notice of the lien. The agreement shall be recorded in the land records of Anne Arundel County.

(ord. O-12-03 § 1)

6.04.130 - Property tax credit—installation of fire sprinklers.

- A. A taxpayer may receive a one-time property tax credit against the general City property tax for an existing residential structure he or she owns in which a fire sprinkler system is legally required to be installed, if an approved fire sprinkler system is installed on or after July 1, 2009.
- B. for an existing residential structure where a sprinkler system is installed, the taxpayer shall receive a one-time credit for up to the total amount of the property tax to be paid in the year the system is installed. If the cost of the sprinkler system is less than the total amount of property tax to be paid in the year the system is installed, the taxpayer is only eligible for a one-time credit that shall not exceed the cost of the sprinkler system installed.
- C. The Department of Finance shall administer this credit and include with each residential property tax bill a notice of the availability of the credit and where the taxpayer may obtain more information.
- D. A taxpayer must apply for the tax credit during the year the sprinkler system is installed to receive the credit in the current or following tax year. The taxpayer must:
 - 1. Show that the installed sprinkler system complies with standards established by the State Fire Prevention Commission and any applicable City and County building and fire safety codes;
 - 2. Provide documentation of the cost to the taxpayer for installation of the sprinkler system.
- E. The Finance Director shall report annually to the City Council on the application of this tax credit.

(Prior code § 2-11)

(ord. No. O-16-09, § I, 7-27-2009)

6.04.135 - Record of transfers of property and tax increases or reductions.

The Director of Finance shall note upon the tax records every transfer of property within the City and every increase or reduction in a tax bill made or allowed by the City Council upon the application of any taxpayer.

(ord. No. O-16-09, § II, 7-27-2009)

6.04.140 - Lien certificate.

- A. The Director of Finance shall issue a lien certificate stating whether any, and, if so, what, City charges or assessments exist against a particular property. A charge as established by resolution of the City Council shall be made for each certificate. The certificate shall show all charges and assessments of every character due the City, including taxes, water and refuse collection charges, benefit assessments and other charges.
- B. The enumeration of charges and assessments set out in Subsection A of this section shall not be construed as exclusive of other charges and assessments not enumerated in this section which may have been or may be authorized and imposed, all of which shall be liens from the time of their imposition as provided in this section; provided, that no charge due at or prior to the time of issuance of a certificate shall be a lien against any property after the issuance of a lien certificate respecting the property unless the charge is shown on the certificate.

(ord. O-16-99 § 1 (part); ord. O-28-88 § 1; prior code § 2-11.1)

6.04.150 - Recovery of delinquent taxes.

The Director of Finance shall proceed promptly to recover, by due course of law, all taxes in arrears in the manner prescribed by the Annotated Code of Maryland.

(Prior code § 2-12)

6.04.160 - Exemption—Nonprofit community civic associations or corporations.

- A. As used in this section "dues" and "fees or other compensation" do not include assessments exacted by an association or corporation, described in Subsection B, solely for the improvement or maintenance of the roads, property or other facilities of the community.
- B. All real property owned by nonprofit community civic associations or corporations which is dedicated by appropriate plat or deed restrictions to the use of the lot owners within the community and the use of which is not contingent upon the payment of dues to the association or corporation or upon the payment of fees or other compensation in return for admission to, or use of the property, is exempt from taxation.
- C. This section and tax exemption does not apply to real property owned by condominiums or cooperatives or homeowners' associations.

(Prior code § 2-10.1)

6.04.170 - Exemption—Manufacturing equipment.

- A. As used in this section, "manufacturing equipment" means the following property used in manufacturing: tools (including mechanical tools); implements, however operated; machinery; and manufacturing apparatus or engines, whether or not in use.
- B. Manufacturing equipment is subject to municipal taxation in the same manner as other tangible personal property subject to taxation.
- C. The City Council, by resolution, may exempt manufacturing equipment from municipal taxation in whole or any part as the council determines.

(Prior code § 2-13.1)

6.04.180 - Special parking tax district No. 1.

- A. There is created a special parking tax district No. 1 for which the City Council may levy ad valorem taxes on real and tangible personal property situated within the boundaries of the tax district at an annual rate sufficient to defray part or all of the costs of acquisition and development of the certain public improvements, parking garage and other related public improvements.
- B. The boundaries of the special parking tax district No. 1 are established as follows:

From the beginning, at the intersection of the centerline of Prince George Street with the waters of Spa Creek, northwesterly to the intersection of the property line of the Naval Academy with Prince George Street; thence along that property line to its intersection with King George Street; thence westerly along East Street to State Circle, following the centerline of State Circle clockwise to School Street, along the centerline of School Street to Church Circle, clockwise around Church Circle to South Street and following the centerline of South Street to its intersection with Cathedral Street; thence along Cathedral Street to Charles Street, northeasterly along Charles Street to a point one hundred seventy feet from the centerline of Duke of Gloucester Street, measured southwesterly, and from that point southeasterly and parallel with Duke of Gloucester Street to the intersection of Hutton Place with Market Street; and thence along Hutton Place to the property line of St. Mary's

Church; and thence along that property line northeasterly to Green Street, along Green Street to the property line of the county board of education and along that property line southeasterly and then easterly until its intersection with Compromise Street and then along the centerline of Compromise Street to the waters of Spa Creek and along the waterfront to the place of beginning.

- C. Properties used for residential purposes of one- or two-dwelling units shall be exempt from the levy of the special tax.
- D. The City Council shall levy and collect the special taxes in the same manner and in accordance with the procedures set forth in Charter Article VII Sections 2, 3, 8(a), 8(d) and 9, and all other provisions pertaining to tax levies in the Charter.

(Prior code § 2-16.2)

6.04.190 - Fee refunds.

Fees paid for permits or licenses shall not be refunded. However, fees paid for appeal applications to the Board of Appeals and the Board of Building Appeals shall be refunded if the appeal is successful, in whole or in part, or fifty percent refund if the appeal is withdrawn by the applicant prior to the time of the hearing.

(ord. O-29-07 Amended § 1, 2007: prior code § 1-14)

6.04.200 - Homestead credit percentage.

There shall be, in the City of Annapolis, a homestead credit percentage of one hundred ten percent.

(ord. O-69-90 § 1)

6.04.210 - Use of City facilities and services—Full fees.*

A. for purposes of this section, the following words shall be defined as indicated:

1. "City facility" means any property, personal or real, owned by the City including but not limited to any public space, grounds, park, athletic facility, field, dock, pier, wet slip, mooring, developable waters, building, motor vehicle, equipment, structure, room or other parts of public buildings. City facilities shall not be interpreted to include public transportation vehicles used under an established route or schedule, equipment used by City employees in rendering municipal services in the usual course of City operations or the use of public rights of way unless closed to public access and/or to general vehicular traffic.
2. "City services" means traffic control, crowd control, security, public safety support (police or fire), trash removal, sanitary services, recycling, bulk pick-up, the provision of water, sewer, electricity, communications or other utilities, transportation, labor or other work.
3. "Full fees," in the case of a City facility, means the value of the right to lease, use or occupy the City facility as determined by the Finance Director in a fiscal impact note, plus all costs incurred by the City as a result of the facility's use by the person, including but not limited to utility costs and costs associated with increased municipal services (public safety, public works, custodial, renovations, repairs, maintenance, transportation and parking) attributable to the use of the City facility by the person.

"Full fees," in the case of City services means the City's cost in providing the service as determined by the Finance Director based upon the salary and benefits of the City employee's rendering the services.

4. "Person" means any individual, partnership, group, association, corporation (including nonprofit corporations) or other entity but not any City employee, board, commission, committee, agency or unit engaged in City-sponsored activities or duties imposed under this code or City Charter.
- B. Except as provided in Subsections D and E of this section, whenever a person leases, uses or occupies a City facility, the person shall be charged and pay a minimum of full fees for the use of the facility. Nothing in this section shall preclude the City from charging more than full fees in a lease.
- C. Except as provided in Subsections D and E of this section, whenever a person receives City services in connection with the leasing, use or occupation of a City facility, or in connection with a special event, parade or gathering, the person shall be charged and shall pay full fees for the services.
- D. The requirements of Subsections B and/or C of this section may be waived in the following instances:
 1. Whenever the Mayor determines that the full fees associated with the use of a City facility or service is de minimus (less than three hundred dollars) or budgeted in the general fund, including but not limited to such de minimus or budgeted uses of City facilities by recreational leagues, civic associations, senior citizens or education groups;
 2. Parking fees (meters, surface lots and garages) may be waived or adjusted in the discretion of the Mayor from Thanksgiving to January 3rd, or any part thereof, of each year; or
 3. for leases with terms of less than one month, provided the waiver and fees waived are expressly referenced in the lease.
 4. By resolution of the City Council pursuant to guidelines approved by the City Council.
- E. The requirements of Subsections B, C and D of this section do not apply to:
 1. Rallies, parades or gatherings held for the purpose of exercising constitutionally protected rights of speech, religion or assembly on parks or sidewalks; or
 2. Rallies, parades or gatherings held for the purpose of exercising constitutionally protected rights of speech, religion or assembly on a public street, when street closure and/or traffic redirection are determined to be public safety necessities by the City Police Department.

(ord. O-61-98 § 1 (part))

* Editor's Note: The effective date of ordinance O-61-98 is July 1, 1999.

6.04.220 - Duration of City leases.*

- A. The term of any lease to which the City is a party shall coincide with the City's fiscal year. Every such lease shall require that any request for renewal of the lease be given by the tenant not later than six months prior to the expiration of the then current lease term.
- B. The requirements of Subsection A of this section shall not apply to any lease term of less than one year's duration and may be waived by the City Council provided such waiver is included in the lease agreement.
- C. The provisions of this section shall not apply to any lease agreement in effect as of July 1, 1999.

(ord. O-61-98 § 1 (part))

* Editor's Note: The effective date of ordinance O-61-98 is July 1, 1999.

6.04.230 - Historic Preservation Tax Credit.

- A. Purpose. Subject to the provisions of this section, the Director of Finance may allow a tax credit on City real property taxes based upon the amount expended by a property owner for preservation, restoration and/or rehabilitation of any property having historic or architectural value and which the City Council designates a landmark pursuant to Chapter 21.56 of the City of Annapolis Historic District Zoning ordinance. The Chief of Historic Preservation and Director of Finance shall promulgate rules and regulations to implement this section of the City Code.
- B. Qualified Expenses. The tax credit shall be applied to those expenses having to do with exterior features of a structure and all those interior improvements required for life/safety or hazard mitigation as determined to be qualified by the Chief of Historic Preservation in consultation with the Department of Neighborhood and Environmental Programs.
- C. Tax Credit Defined. The tax credit shall be in an amount equal to:
 - 1. Ten percent of the property owner's expenses for qualified preservation, restoration and/or rehabilitation on residential properties;
 - 2. Twenty-five percent of qualified preservation, restoration and/or rehabilitation on income-producing properties to include life/safety and hazard mitigation;
 - 3. Residential properties may qualify for a twenty-five percent tax credit on qualified interior improvements required for life/safety or hazard mitigation;
 - 4. Twenty-five percent tax credit for qualified exterior restoration work when there is replacement of a non-historic feature or material with a historically appropriate feature or material on both residential and income-producing properties.
- D. Documentation. All expenses sought to be qualified shall be properly documented and attested to in an affidavit on the required form. The total estimate of eligible expenses must exceed five thousand dollars per application for tax credit consideration.
 - 1. A property owner seeking to qualify expenses for property tax credit purposes must either have already obtained a certificate of approval from the Historic Preservation Commission or concurrently submit an application for a certificate of approval with the tax credit application.
- E. Refund. If a property owner initiates an action that results in the loss of landmark status, as determined by the Chief of Historic Preservation, within five years after receiving a tax credit approval, then the property owner shall refund the entire amount of the tax credit to the City. If the loss of the landmark status is not due to a property owner's actions, then no refund is required.
- F. Project Approval. Once a property has been designated a landmark pursuant to Chapter 21.56 of the Annapolis City Code, the property owner may submit an application for the historic preservation tax credit to the Chief of Historic Preservation with the documentation and information required by the Chief of Historic Preservation.
 - 1. The Historic Preservation Commission may authorize the Chief of Historic Preservation to certify the historic tax credit application if it meets the criteria set forth in this section of the City Code, the Historic Preservation Commission Design Manual, and the Secretary of the interior's Standards for Rehabilitation. The issuance of a Historic Preservation Commission Certificate of Approval for the qualified preservation, restoration or rehabilitation is required prior to preliminary certification of the historic tax credit. The property owner shall also concurrently submit any other necessary building and other permit applications to the Department of Neighborhood and Environmental Programs for adjudication of the application.

2. All certified historic tax credit work shall commence within six months after the date of issuance of the associated certificate of approval.
- G. Application of Credit. Within two years of certification of the historic tax credit application, the property owner shall submit documentation, including photographs of the completed work and an affidavit, to the Chief of Historic Preservation for final certification of the historic tax credit expenses. Upon determination by the Chief of Historic Preservation that all applicable laws have been met in the preservation, restoration and/or rehabilitation of the approved property, and certification of qualified expenses, the Director of Finance may authorize the approved tax credit to be applied as a credit to the property owner's next real property tax bill.
1. If the tax credit exceeds the amount of the real property tax bill, the balance may be carried forward for up to five years.
 2. The total amount of all historic tax credits that the Director of finance may approve shall not exceed one hundred fifty thousand dollars in any one fiscal year.
 3. The Director of Finance may not approve a tax credit that exceeds fifty thousand dollars for any certificate of approval.
- H. Extensions. Any extensions of deadlines imposed by this section of the City Code shall be submitted for review and adjudication by the Chief of Historic Preservation as authorized by the Historic Preservation Commission. Extensions may be allowed for good cause.
- I. Appeals. Any person aggrieved of a final decision pursuant to this section of the City Code may appeal to the Circuit Court of Anne Arundel County.

(ord. O-26-04 § 1, 2004)

(ord. No. O-34-13 Amended, § I, 10-28-2013)

6.04.240 - Undergrounding Utilities Fund.

- A. Purpose. The Director of Finance shall establish and maintain an Underground Utilities Fund and implement necessary procedures for the purpose of funding the undergrounding of utilities in the Historic District
- B. Revenue Source. The annual fees collected from utility providers for utility poles under Section 7.08.050 shall be deposited by the Director of Finance into a separate fund that may only be used to cover the costs incurred by the City in undergrounding utilities.
- C. Implementation. Under the Land Use Article of the Annotated Code of Maryland as may be amended from time to time, the City is adopting this section to require utility companies to relocate underground existing overhead lines and facilities within the Historic District when so requested by the Director of Public Works. The Director of Public Works shall direct the undergrounding of such utilities based on the availability of funding within the Undergrounding Utilities Fund and after giving consideration to various safety considerations.

(ord. O-26-05 § 1, 2005)

(ord. No. O-28-13, § I, 10-28-2013)

6.04.250 - Personal property tax rate.

The City of Annapolis tax rate applicable to personal property, and the operating real property described in Section 8-109 of Tax - Property Article of the Annotated Code of Maryland, shall be two and one-half

times the rate for real property in the same fiscal year unless the City Council sets a different rate in the ordinance adopting the Annual Operating Budget.

(ord. O-17-06 § 1, 2006; ord. O-32-05 Amended § 1, 2005)

6.16 – Budget

6.16.010 - Annual City budget.

- A. The Mayor shall submit the proposed annual operating budget, including the impact of any labor negotiations that are ready for City Council review under Section 3.32.060, to the City Council no later than the second Monday in March of each year. Upon introduction, the budget shall be referred to the Finance Committee, which shall review and may make recommendations with regard to the budget and shall submit the budget, together with any recommendations, to the City Council not later than the second Monday in May of each year; and to the Financial Advisory Commission to provide a recommendation to the City Council on the annual operating budget.
- B. The annual operating budget adopted by the City Council shall provide a complete financial plan for the fiscal year and shall contain estimates of anticipated revenues and proposed expenditures. The budget shall be divided into the following fund groups: general fund, off-street parking fund, dock fund, market house fund, transportation fund, storm water management fund and refuse collection fund group, and water fund and sewer fund group. The total of the anticipated revenues and any estimated fund balance or retained earnings available for expenditure during the fiscal year within each of the aforesaid categories shall equal or exceed the total of the proposed expenditures within the category. Within each of the aforesaid categories, a portion of the estimated fund equity equivalent to five percent of the associated operation budget shall not be appropriated. Furthermore, unless authorized by the City Council, a portion equivalent to an additional five percent of the associated operating budget shall be comprised of cash or cash equivalents and shall not be appropriated. The budget within each category will be a line-item budget. In addition, under the line items of special projects and contract services there will be an itemization of the expenses to be budgeted. The budget shall be a public record in the office of the Director of Finance, open to public inspection during normal business hours.

(ord. O-16-08 Amended § 1 (part), 2008; ord. O-21-06 § 1 (part), 2006; ord. O-40-95 § 1 (part); ord. O-67-87 § 1; revised during 1985 codification; prior code § 2-9.1)

(ord. No. O-61-09, § I, 3-8-2010; ord. No. O-22-10, § I, 6-14-2010; ord. No. O-7-14, § I, 12-22-2014)

6.16.020 - Supplemental allocations.

- A. No obligations of the City shall be authorized in any fiscal year which are not included in the Annual Operating Budget or the Capital Budget as finally adopted; provided however, that if any item or items are not included in the operating budget which are required and necessary, the following procedure is established for approval authority for transfer of funds from another budgeted item which will not be used or for which there is a surplus or to allocate funds from the surplus:
 - 1. The department head shall submit a request in writing to the Mayor.
 - 2. Within ten working days the Mayor shall consider the request and forward a recommendation to the Finance Committee, but if the Mayor fails to make a recommendation within ten working days, the request is deemed approved for consideration by the Finance Committee.

3. The Finance Committee shall report its findings to the City Council.
 4. Final action shall be taken by the City Council after receipt of the Finance Committee's recommendation. Unless a hearing is requested by a majority of the City Council, final action shall be taken at the same meeting at which introduced.
- B. The City Council may authorize the allocation of funds from the surplus of the budget provided it authorizes the allocation by a two-thirds vote.

(ord. O-16-06 Amended § 1 (part), 2006: prior code § 2-28.2)

6.16.030 - Capital improvement program and budget.

- A. The Mayor shall submit a proposed capital budget for the ensuing fiscal year and a capital improvement program for the ensuing five fiscal years to the City Council and the Planning Commission no later than the second Monday in March of each year.
- B. The proposed capital improvement program and budget shall be reviewed by the Finance Committee and a recommendation made to the City Council by the second Monday in May of each year. Upon introduction, the budget shall also be referred to the Financial Advisory Commission to provide a recommendation to the City Council on the capital improvement program and budget.
- C. The proposed capital improvement program and budget shall be placed upon the agenda of the Planning Commission at its regular monthly meeting or at a special meeting. The agenda shall be published in a newspaper of general circulation in the City seven days prior to the meeting. At this meeting, the commission may accept evidence and testimony as it may judge to be relevant to the proper consideration of the budget and program.
- D. The Planning Commission shall review the proposed capital improvement program and budget and submit its recommendations to the City Council no later than the second Monday in May of each year.
- E. On or before June 30th, the City Council shall approve a capital budget for the ensuing fiscal year and a capital improvement program for the five fiscal years following the fiscal year.
- F. No obligations of the City shall be authorized in any fiscal year for or on account of any capital project not included in the capital budget.

(ord. O-21-06 § 1 (part), 2006: ord. O-16-06 Amended § 1 (part), 2006: ord. O-23-96 § 1: ord. O-63-93 § 1: revised during 1985 codification; prior code § 2-16.1)

(ord. No. O-7-14, § I, 12-22-2014)

6.16.040 - Bond fund.

- A. There is a Bond Fund, which shall consist of proceeds from the disposal of capital assets, including, but not limited to, real property and improvements on real property.
- B. The purpose of the fund is to reduce the City's general debt and, as such, shall only be used to reduce the City's general obligation debt or to invest in other capital assets; and
- C. for purposes of this section tangible personal property, including but not limited to motor vehicles, is not considered a capital asset.

(ord. No. O-25-10, § I, 9-27-2010)

6.16.050 - Adoption of a schedule of fees established by resolution.

- A. Concurrent with the submission of the proposed annual budget, the Mayor shall submit to the City Council a proposed schedule of those fees set by resolution, a document summarizing the current and proposed fees, and a proposed resolution by which the proposed fees are to be adopted. At least sixty days prior to the submission of annual budget, the Mayor shall direct each department director to review the fees contained in the current fiscal year Fees Schedule for which they have responsibility for administering. If a department director finds that the cost of administering the fee differs from the current amount of the fee, the director is to propose a new fee and to provide a rationale for adjusting the amount of that fee for the coming fiscal year. The recommendations of the department directors are to be included in the proposed Fees Resolution as submitted to the City Council.
- B. The proposed fee schedule shall be referred to the Finance Committee and to each committee responsible for review of legislation pertinent to those programs in which fees are to be assessed.
- C. The Mayor shall include any resolution proposing new fees on a public hearing agenda.
- D. On or before June 30th, the City Council shall approve a schedule of fees which are set by resolution for the ensuing fiscal year.

(ord. O-31-07 § 1, 2007: ord. O-16-99 § 1 (part))

6.16.060 - Priorities for making operating and/or capital grants to non-profit organizations under the City of Annapolis Community Grant Program.

- A. for the purposes of this section an "operating grant" shall provide support for the day-to-day costs of running the non-profit organization. A "capital grant" shall provide support for the purchase of property, the construction, remodeling, or expansion of a facility, or purchase of equipment by a non-profit organization.
- B. Subject to the availability of funds, the City will consider funding an operating and/or capital grant to a non-profit organization with an application submission that meets one of the following priorities:
 - 1. Provides services that sustain and empower youth, families and individuals to move towards an improved quality of life and self-sufficiency;
 - 2. Provides programs that preserve and enhance a community's character;
 - 3. Provides programs that contribute to a vibrant economy; or
 - 4. Promotes programs that are integral to community revitalization, economic development and environmental sustainability.
- C. There shall be a committee convened to review and evaluate applications submitted to the City of Annapolis for an operating and/or capital grant in accordance with the criteria in Section 6.16.060
- D. The committee shall consist of: the Mayor's designated staff person; the Finance Director's designated staff person; and two at large staff persons.
- D. Application qualification criteria:
 - 1. Applicant shall have the administrative and financial capacity to carry out the project successfully and shall be in good standing with the Maryland Department of Assessments and Taxation;
 - 2. The project shall help meet the goals and objectives set forth in Paragraph B of this section;

3. The applicant shall demonstrate that the proposed activity shall provide maximum public benefit in relation to cost; and
4. The applicant shall demonstrate the ability to leverage additional funds.

E. Grants committee recommendations to Finance Committee.

The grants committee shall make recommendations to the Finance Committee for its consideration as part of the annual budget process.

(ord. O-14-08 Amended § 1, 2008)

(ord. No. O-54-11 Amended, § I, 1-23-2012; ord. No. O-7-14, § I, 12-22-2014; ord. No. O-7-15 Amended, § I, 4-27-2015)

Editor's note— ord. No. O-7-14, § I, adopted December 22, 2014, repealed § 6.16.060 which pertained to standards for making grants to non-profit organizations. Subsequently, ord. No. O-7-15 Amended, § I, adopted April 27, 2015 enacted provisions designated as § 6.16.060. See also the Code Comparative Table and Disposition Table.

6.16.070 - Non-profit organizations quarterly reports.

- A. All non-profit organizations receiving funding or grants under the community grant program from the City of Annapolis shall provide quarterly reports to the Finance Department within thirty days of the close of each quarter. Annual quarterly ending dates are September 30, December 31, March 31, and June 30. The Finance Department shall develop and provide the forms for a non-profit organization to use in preparing the reports this section requires.
- B. The Finance Department shall send a list of these non-profit organization quarterly reports to each City Council member on a quarterly basis. A City Council member may request an actual copy of one or more of the listed reports. Each non-profit organization which has submitted a quarterly report may be required to have a representative appear before the Finance Committee (September/February) to present an accounting of the use of City and its own funds and to answer questions as needed.
- C. Failure to comply with this section may result in the denial of subsequent community grant program funding.

(ord. O-23-08 Amended § 1, 2008)

(ord. No. O-7-14, § I, 12-22-2014; ord. No. O-7-15 Amended, § I, 4-27-2015)

Editor's note— ord. No. O-7-14, § I, adopted December 22, 2014, repealed § 6.16.070, which pertained to non-profit organizations quarterly reports. Subsequently, ord. No. O-7-15 Amended, § I, adopted April 27, 2015 enacted provisions designated as § 6.16.070. See also the Code Comparative Table and Disposition List.

6.20 - Special Taxing Districts - Private Streets

6.20.010 - Generally.

This chapter shall govern the creation of special taxing districts.

(ord. O-39-94 § 1 (part))

6.20.020 - Definitions.

- A. "Bond" means a revenue bond, note, or other similar instrument issued by the City of Annapolis in accordance with this section.
- B. "Cost" includes the cost of:
 - 1. Construction, reconstruction, renovation and acquisition of all private streets and associated lands, structures, property, real or personal, rights, rights-of-way, franchises, easements, and interests acquired or to be acquired by the City of Annapolis, hereinafter collectively referred to as "construction costs";
 - 2. All machinery and equipment included machinery and equipment needed to expand or enhance municipal services to the special taxing district;
 - 3. Financing charges and interest prior to and during construction, and, if deemed advisable by the City for a specific period after completion of construction, interest and reserves for principal and interest, including costs of municipal bond insurance and any other type of financial guaranty and costs of issuance;
 - 4. Extensions, enlargements, additions and improvements;
 - 5. Architectural, engineering, financial and legal services;
 - 6. Plans, specifications, studies, surveys and estimates of cost and of revenues;
 - 7. Administrative expenses necessary or incident to determining to proceed with construction; and
 - 8. Other expenses as may be necessary or incident to the construction, acquisition and financing of the infrastructure improvements.

(ord. O-39-94 § 1 (part))

6.20.030 - Authority granted—Powers.

- A. Subject to Subsections C through O of this section and for the purpose stated in Subsection B of this section, the City Council may:
 - 1. Create a special taxing district;
 - 2. Levy ad valorem taxes; and
 - 3. Issue bonds and other obligations.
- B. The purpose of the authority granted under Subsection A of this section is to provide financing, refinancing or reimbursement for all costs associated with the renovation, upgrade, improvement, design, construction, establishment, extension, or alteration of private streets acquired by the City, pursuant to Chapter 14.28 of this code.
- C. The City Council may borrow money by issuing and selling bonds for the purpose stated in Subsection B of this section if a resolution has been adopted pursuant to Chapter 14.28.
- D. Bonds issued and sold pursuant to this chapter shall be payable only from the special fund adopted under Subsection E of this section.
- E. All proceeds received from any bonds issued and sold shall be applied solely for:
 - 1. Costs associated with the renovations, upgrade, improvement, design, construction, establishment, extension, or alteration of private streets acquired by the City pursuant to Chapter 14.28;
 - 2. Costs of issuing bonds; and

3. Payment of the principal and interest on loans, money advances, or indebtedness incurred by the City for any of the purposes stated in Subsection B of this section.
- F. Before issuing any bond pursuant to this chapter, the City Council shall:
1. Designate by resolution, adopted pursuant to Chapter 14.28, a contiguous area within the boundaries of the City as a special taxing district;
 2. Subject to Paragraph 4 of this subsection, adopt a special fund with respect to the special taxing district;
 3. Levy an ad valorem tax on all real and personal property within the special taxing district at a rate designed to provide adequate revenues to pay the principal of, interest on, and redemption premium, if any, on the bonds and to replenish any debt service reserve fund, which taxes shall be levied in the same manner, upon the same assessments, for the same period or periods, and as of the same date or dates of finality as are now or may hereafter be prescribed, and shall be discontinued when all of the bonds have been paid in full;
 4. Pledge to the special fund the proceeds of the ad valorem tax to be levied as provided pursuant to the preceding paragraph and require that the proceeds from the tax be paid into the special fund.
- G. When no bonds authorized by this section are outstanding with respect to a special taxing district, and the City Council so determines, moneys in the special fund may be paid to the general funds of the City.
- H. When any bonds authorized by this section are outstanding with respect to a special taxing district, moneys in the special fund shall be used in any fiscal year as provided in Subsection F of this section, but only to the extent that:
1. The amount in the special fund exceeds the unpaid debt service payable on the bonds in that fiscal year; and
 2. The use is not prohibited by the ordinance authorizing the issuance of the bonds.
- I. in order to implement the authority conferred upon it by this chapter to issue bonds, the City Council shall adopt an ordinance that:
1. Specifies and describes the proposed undertaking and states that it has complied with Subsection B of this section;
 2. Specifies the maximum principal amount of bonds to be issued;
 3. Specifies the maximum rate or rates of interest for the bonds; and
 4. Agrees to a covenant to levy upon all real and personal property within the special taxing district ad valorem taxes in rate and amount sufficient in each year in which any of the bonds are outstanding to provide for the payment of the principal and the interest on the bonds.
- J. The ordinance may specify or may authorize the Director of Finance, by resolution or ordinance, or the Mayor, by executive order, to specify any of the following as it deems appropriate to effect the financing of the proposed undertaking:
1. The actual principal amount of the bonds to be issued;
 2. The actual rate or rates of interest for the bonds;
 3. The manner in which and the terms upon which the bonds are to be sold;
 4. The manner in which and the times and places that the interest on the bonds is to be paid;

5. The time or times that the bonds may be executed, issued, and delivered;
 6. The form and tenor of the bonds and the denominations in which the bonds may be issued;
 7. The manner in which and the times and places that the principal of the bonds is to be paid, within the limitations set forth in this section;
 8. Provisions pursuant to which any or all of the bonds may be called for redemption prior to their stated maturity dates; or
 9. Any other provisions not inconsistent with this chapter as shall be determined by the City Council to be necessary or desirable to effect the financing of the proposed undertaking.
- K. An ordinance authorizing the bonds required under this chapter, an ordinance, resolution, or executive order passed or adopted in furtherance of the required ordinance, the bonds, the designation of a special tax district, or the levy of a special ad valorem tax shall not be subject to any referendum;
- L. The ordinance authorizing the bonds required under this chapter, any ordinance, resolution, or executive order passed or adopted in furtherance of the required ordinance, the bonds, the designation of a special taxing district, or the levy of a special ad valorem tax shall be subject to the request of the property owners as specified under Chapter 14.28;
- M. The special fund established to provide for the payment of the principal of or interest on any bonds issued by the City under the provisions of this chapter may not be invested by the Director of Finance except in the manner prescribed by Article 31, Section 6 and 7 of the Annotated Code of Maryland. The Director of Finance having custody of the proceeds of sale of any such bonds may invest the proceeds, pending the expenditure thereof, as prescribed under the provisions of Article 95, Section 22 of the Annotated Code of Maryland;
- N. All bonds issued pursuant to this section shall comply with the requirements of Article 23, Section 44A(i) and (j) of the Annotated Code of Maryland;
- O. The Director of Finance shall annually set the rate of the ad valorem tax levied under this chapter based on all costs set forth in Section 6.20.030(B). The ad valorem tax shall be collected directly by the Director of Finance from the property owners through quarterly billing. The ad valorem tax shall constitute a lien against the property until paid.

(ord. O-39-94 § 1 (part))

6.24 - Art in Public Places

6.24.010 - Definitions.

for purposes of this chapter, the following words and phrases shall have the meanings set forth below:

- A. "Art in public places" means any visual work of art displayed in an open City-owned area, on the exterior of any City-owned facility, inside any City-owned facility in areas designated as public areas, or on non-City property if the work of art is installed or financed wholly or in part with City funds or grants procured by the City.
- B. "Commission" means the Arts in Public Places Commission as created in this chapter.
- C. "Fund" means the arts fund established by this chapter.
- D. "Performing artist" means a person who is schooled in and practices one of the performing arts.

- E. "Performing arts" includes the following art forms: music, dance, film, video, theater, visual arts, voice and writing.
- F. "Work of art" includes, but is not limited to, visual arts such as a sculpture, monument, mural, fresco, relief, painting, fountain, banner, mosaic, ceramic, weaving, carving and stained glass and art forms in music, dance, film, video, theater, voice and writing. Work of art does not include paving, architectural ornamentation or signs, except where signs are needed to describe or locate work(s) of art.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

(ord. No. O-03-10, § I, 5-24-2010)

6.24.020 - Arts fund established.

- A. There is established a fund for the purpose of collecting and retaining funds from public and private sources for the display of art in public places in the City of Annapolis, for the production of performing arts and for the advancement of works of art in general to be known as the arts fund. Subject to the appropriation of funds by the City Council, said fund may be credited with one-tenth of one percent of the general fund revenues and all funds received by the City for the arts, including visual art in public places, the performing arts and works of art, whether contributed, earned, secured through grants or otherwise obtained. Monies credited to such account shall be expended for acquisition of works of art, maintenance and repair of works of art, production of the performing arts, support of works of art and expenses of administration of this chapter.
- B. The fund is a continuing, nonlapsing fund to be maintained and administered by the Director of the Department of Recreation and Parks. The Director of the Department of Finance shall hold and account for the fund.
- C. If cash is received as consideration for the disposition of a capital asset purchased with monies from this fund, that cash shall be applied to the fund.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

6.24.030 - Arts Commission—Established—Duties.

- A. The Art in Public Places Commission shall administer the provisions of this chapter relating to the acquisition and display of works of art and production of performing arts.
- B. Composition.
 - 1. The commission shall consist of nine members, one from each ward and one appointed at large, who shall be appointed by the Mayor and confirmed by the City Council for a term of three years, commencing on July 1st of the year in which appointed. Residency in the City is required only at the time of appointment, and a member may continue to serve so long as the member resides in Anne Arundel County. The appointment shall designate the term of each member of the commission so that the terms of not more than three members of the commission shall expire in any one year.
 - 2. If a ward-specific position on the commission vacated on June 30 of any year is not filled on October 1 of the same year or is vacated after a term has commenced and the position is not filled after being vacant for three months, the mayor and council shall no longer be required to adhere to the ward requirement stated in Sec. 6.24.030(B)(1). The position may then be filled by a City resident living in any ward and be considered an at-large member. The new at-large

member shall serve for the duration of the term. When the position is vacated, it shall be return to being ward-specific.

3. The commission shall annually select, from among its duly appointed members, officers of at least a chairperson, vice chairperson, and a secretary, whose authority shall be that prescribed in the current edition of Robert's Rules of order, Newly Revised.
 4. The director of recreation and parks, or his/her designee, shall be an ex officio, nonvoting member of the commission. The Mayor may designate additional City officials or individuals to participate in an ex officio, nonvoting capacity.
- C. The commission shall submit, not later than January 15th of each year, a report of its activities for the prior calendar year. Additionally, the Director of Finance shall submit, not later than January 15th of each year, a report on the financial status of the fund during the preceding year.
- D. The City may apply for and accept any funds or grants from any Federal, State, county or other source, for credit to the fund, that might assist with the acquisition and display of works of art in public places within the City and the production of performing arts. in addition, the City may contract for, purchase, lease, rent, and borrow, by any method, any item that relates to the display of works of art in public places. The proceeds from exhibits and performances supported by this fund shall be credited to the fund. The City shall also maintain and repair, from the fund, all artwork displayed as part of this program.

(ord. O-37-08 § 1, 2008: ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

(ord. No. O-01-10, § I, 4-12-2010)

6.24.040 - Guidelines and procedures.

- A. The commission shall adopt guidelines and procedures which:
1. Identify suitable art objects for City property;
 2. Facilitate the preservation of art objects and artifacts that may be displayed in public places;
 3. Prescribe a method for competitive selection of art objects for display;
 4. Prescribe procedures for the selection, acquisition and display of art in public places;
 5. Prescribe procedures for awarding monies from the fund to groups and organizations which promote or practice the performing arts to support the direct costs of performances which are open to the public;
 6. Establish other matters appropriate to the administration of this chapter.
- B. Each guideline and procedure shall become effective not less than sixty days following its promulgation by the commission, unless an objection to the guidelines and procedures or any portion, is registered by the City Council prior to the effective date of the guidelines and procedures.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

6.24.050 - Selection and display standards.

in performing its duties with respect to art in public places, the commission shall give special attention to the following matters:

- A. Conceptual compatibility of the design with the immediate environment of the site;

- B. Appropriateness of the design to the function of the site;
- C. Compatibility of the design and location with a unified design character or historical character of the site;
- D. Creation of an internal sense of order and a desirable environment for the general community by the design and location of the work of art;
- E. Preservation and integration of natural features for the project;
- F. Appropriateness of the materials, textures, colors and design to the expression of the design concept; and
- G. Representation of a broad variety of tastes within the community and the provision of a balanced inventory of art in public places to ensure a variety of style, design and media throughout the community.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

6.24.060 - Display of art in public places.

- A. Works of art selected and displayed pursuant to this chapter may be placed in, on or about any public place or, by agreement with the owner thereof, any private property with substantial public exposure in the City. Works of art owned by the City may also be loaned for exhibition elsewhere, upon such terms and conditions as deemed necessary by the commission. City officials and employees responsible for the design and construction of public improvements in the City shall make appropriate space available for the placement of works of art, in consultation with the Department of Recreation and Parks (the "department") and the commission. The commission shall advise the department responsible for the particular public improvement of the commission's decision regarding the design, execution and placement of work of art in connection with such project. for any proposed work of art requiring an extraordinary operation or maintenance expense, the commission shall obtain prior written approval of the City before approving the same.
- B. All art in public places shall receive the prior review and approval of the commission. None shall be removed, altered or changed without the prior review and approval of the commission.
- C. No work of art financed or installed either wholly or in part with City funds or with grants procured by the City shall be installed on privately-owned property without a written agreement between the City and the owner specifying the proprietary interests in the artwork and specifying other provisions deemed necessary or desirable by the City Attorney. in addition, such written agreements shall specify that the private property owner shall assure that:
 - 1. The installation of the work of art will be done in a manner which will protect the work of art and the public;
 - 2. The work of art will be maintained in good condition; and
 - 3. insurance and indemnification will be provided as is appropriate.
- D. The Director of the Department of Recreation and Parks shall maintain a detailed record of all art in public places, including site drawings, photographs, designs, names of artists and names of architects. The director shall attempt to give appropriate recognition to the artists and publicity and promotion regarding art in public places.
- E. installation, maintenance, alteration, refinishing and moving of art in public places shall be done in consultation with the artist whenever feasible.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

6.24.070 - Ownership.

All works of art acquired pursuant to this chapter shall be acquired in the name of the City of Annapolis, and title shall be held by the City.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

6.24.080 - Exemptions.

All works of art on display in private City offices or other areas of City-owned facilities which are not generally frequented by the public are exempt from the provisions of this chapter.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

6.24.090 - Performing arts.

The City may provide money to performing artists and groups and organizations which promote or practice the performing arts. Monies may be used to support the direct costs of performances which are open to the public.

(ord. O-22-02 § 1 (part): ord. O-5-2000 § 1 (part))

6.28 - Billing for Emergency Medical Services

6.28.010 - Establishment of program to bill insurers and non-City residents for Emergency Medical Services.

A program is hereby established to permit the City to bill insurers, nursing homes, and non-City residents for the provision of emergency medical services. The Annapolis Fire Department is the primary provider of pre-hospital emergency medical services within the corporate limits of the City and to many areas outside the corporate limits of the City. All persons in need of such services are entitled to receive them without prior determination of their ability to pay. No person requiring emergency medical services shall be denied services due to lack of insurance or ability to pay. All policies governing management of the program shall be determined by the Chief of the Annapolis Fire Department in collaboration with the Director of Finance. All fees collected under this program shall be deposited into the general fund and appropriated in the annual budget for use only for those costs specifically related to the provision of Emergency Medical Services.

(ord. O-46-06 Amended § 1 (part), 2007)

(ord. No. O-28-09, § I, 11-9-2009)

6.28.020 - Financial arrangements.

- A. Under no circumstances will anyone be refused transport if they are unable to pay.
- B. The City Council will establish the fees for emergency medical services in the annual fee schedule.
- C. The Director of Finance is hereby authorized to enter into a contract with a third party billing agency for the performance of emergency medical services billing and collection services.
- D. The Director of Finance, or the authorized contractor, shall bill and collect for emergency medical services as follows:

1. Victims of crime and persons determined to be indigent will not be billed or required to pay for service. However, if the person is in a nursing home at the time of the emergency, the City shall bill the primary insurer. If the primary insurer denies coverage for the ambulance transport, the City shall bill the nursing home for the ambulance transport.
2. If a bill is not paid by a resident and if no insurance information is provided, the City shall not take any action to collect. If a bill is not paid by a non-resident or a nursing home, the City shall file a collection action.
3. Residents of the Annapolis Emergency Medical Services Area. If the resident is in a nursing home at the time of the emergency, the City shall bill the primary insurer. If the primary insurer denies coverage for the ambulance transport, the City shall bill the nursing home for the ambulance transport. in all other instances, the resident's insurance provider shall be billed, unless the resident lacks insurance coverage, in which case the resident shall be billed directly.
4. Non-residents of the Annapolis Emergency Medical Services Area. If the non-resident is in a nursing home at the time of the emergency, the City shall bill the primary insurer. If the primary insurer denies coverage for the ambulance transport, the City shall bill the nursing home for the ambulance transport. in all other instances, the non-resident's insurance provider shall be billed, unless the non-resident lacks insurance coverage, in which case the non-resident shall be billed directly.

(ord. O-46-06 Amended § 1 (part), 2007)

(ord. No. O-28-09, § I, 11-9-2009)

6.29 - Establishment of Program to Encourage Energy Efficiency Improvements and Renewable Energy Production Equipment

6.29.010 - Establishment of program to encourage energy efficiency improvements and renewable energy production equipment.

- A. A Clean Energy Loan Program, as authorized under Article 24, Sections 9-1501 through 9-1507 of the Annotated Code of Maryland, is hereby established to encourage energy efficiency improvements and/or the use of renewable energy production equipment in the City (the "Program").
- B. The only loans administered by the Program are loans that are for energy efficiency improvements or renewable energy production equipment.
- C. in order to be able to participate in the Program and obtain a loan through the Program, the person or entity receiving the loan must meet the following requirements:
 1. Have a one hundred percent ownership interest in real property located within the City;
 2. Obtain an acceptable energy audit for the property which shows that the annual energy savings to be obtained by the proposed energy efficiency improvements and/or renewable energy production equipment equal or exceed the annual repayment amount for the loan from the Program.
 3. Agree to repay the loan through a surcharge assessed as additional charges on the owner's real property tax bill to be collected by the City or its delegated agent, which surcharge shall not exceed the amount that equates to the total loan repayment obligation of the owner, including principal and interest and any other fees or charges owed;

4. Provide the City with a notarized statement and documentation of the owner's assets, income and liabilities, which shall include at a minimum the owner's most recent federal tax return, IRS form W-2, payroll statement, credit report, and any other documentation required by the City;
5. Provide the City with copies of the owner's most recent property tax bill and documentation that it has been paid, and the owner's homeowner's insurance policy and documentation that it is currently in force;
6. Have a debt to income ratio of not greater than forty-three percent;
7. Otherwise establish, if the City requests, that the owner has the ability to repay the loan from the Program;
8. Obtain and provide to the City the written consent of all lenders with prior recorded liens or other interests governing the property which consent establishes that the lender permits the owner to accept the loan with the surcharge added to the real property tax bill for the property;
9. Sign a lien or surcharge statement or other such document in favor of the City, in recordable form, with language that the loan and surcharge establish a lien on the property in favor of the City, and that the lien and surcharge are binding on the owner and the owner's heirs, personal representatives, successors and assigns, including but not limited to subsequent purchasers of the property, and that the lien and surcharge shall run with the property, which statement or document shall be recorded among the land records of Anne Arundel County at the expense of the owner.

D. Loans under the Program:

1. Must be for at least two thousand five hundred dollars, and may not exceed ten thousand dollars;
2. Bear interest at a preferred rate, which may vary from time to time depending on market conditions, taking into consideration the owner's credit standing;
3. Shall be repayable over a period of between ten and fifteen years, unless repaid earlier from proceeds of settlement resulting from a sale or other transfer of the property for cash consideration.

E. A loan under the Program, together with accrued interest and related charges, shall, as a surcharge to the owner's real property tax assessment, constitute a first lien on the property and have priority over other liens on the property in favor of private parties, whether prior or subsequent, unless contrary to State law, provided that the City, in its sole discretion, may accept its lien as subservient to other prior recorded liens. Any unpaid surcharge amount and accrued interest and related charges, or any unpaid amount thereof, are collectable by suit or tax sale in the same manner as all other real property taxes payable to the City, to the extent permitted by State law. If the owner does not pay the surcharge or other related charges as required, the City shall be entitled to take all lawful actions to have the property sold at a tax sale conducted by Anne Arundel County, Maryland.

F. A loan under the Program shall be facilitated by the City directly with the owner. Each owner shall enter into a contract with the City which shall contain the terms of the loan from the Program and its repayment, and such other terms as the City may deem advisable, including but not limited to the following terms;

1. The consent of the owner that the City shall be authorized to collect repayment of the loan by adding a surcharge on the owner's real property tax bill for the property, which surcharge shall continue and not be released until the loan, and accrued interest and related charges are fully repaid, regardless of any change in ownership of the subject property;

2. A requirement that the owner notify any existing lenders who hold a prior recorded lien governing the property of the loan made under the Program and the amount of the annual loan payment, and obtain the written consent of all such lenders to the loan, and to the surcharge to be placed on the owner's real property tax bill to secure the repayment of the loan, and to the establishment of a first lien on the property in favor of the City to which the prior recorded lien is subordinate; and
 3. A requirement that the owner notify all prospective purchasers of the property of the existence of the loan and its terms, including the surcharge added to the real property tax bill for the property, the obligation repay the loan on the same to which the owner is subject, and the fact that the loan and surcharge run with the property and that the prospective purchaser would be conveyed the property subject to the loan, and surcharge procedure, unless the loan is repaid in full from proceeds of settlement of the sale of the property.
- G. All loan repayments and related charges collected under the Program shall be shall be remitted to the appropriate financier along with remittance details.
- H. The City may enter into one or more agreements with private or public funding entities to provide financing for the Program. in addition, the City may delegate the management of the Program to a public or private entity.
- I. The City shall not finance nor fund any loan pursuant to the Program. The City's only responsibility under the Program shall be to sponsor the Program and to send the property owner the surcharge notice on the property owner's real property tax assessment bill. The City shall not incur or agree to incur any liability to others in the event of a default in the repayment of the loan.
- J. All policies governing the management of the Program shall be determined by the Director of the Department of Neighborhoods and Environmental Programs in collaboration with the Director of Finance.

(ord. O-33-08 § 1, 2008)

(ord. No. O-14-10, § I, 6-21-2010)

DEBT ISSUANCE POLICIES

Resolution R-38-07, effective July 1, 2007, and amended with R-9-15 effective July 1, 2015, established the following debt policies for the City:

1. The City will not use long-term borrowing to finance current operations or normal maintenance.
2. Capital projects financed through the issuance of bonds and capital lease purchases shall not be financed for longer than the expected useful life of the improvements.
3. The City will not issue tax or revenue anticipation notes to fund governmental operations.
4. The City will not issue bond anticipation notes (bans) for a period of longer than two years. If the City issues a ban for a capital project, the ban will be connected to a long-term bond or redeemed at its expiration, but will not be rolled over.
5. The City will strive to increase its reliance on current revenue to finance its capital improvements. The City is committed to funding a significant portion of capital improvements on a "pay-as-you-go" (PAYGO) basis. Therefore, the City will strive to increase each year the percentage of its capital improvements financed by current revenues.

6. The City will pursue a policy of designating excess general fund balance over the target ratio amount of fifteen percent for the purpose of providing PAYGO funding for the capital improvement program.
7. The City will not establish a trend of using general fund equity to finance current operations. The City's general fund equity balance has been built over the years to provide the City with sufficient working capital and enable it to finance unforeseen emergencies without borrowing. Use of the general fund equity shall be done in accordance with the provisions of the financial administration policies contained herein.
8. The City code requires that the water and sewer enterprise funds debt service will be self-supporting. A formal rate study will be done every ten years, or as may be required by any trust indenture the City enters into in connection with revenue bonds, to ensure that the rates and fees will be sufficient to cover the debt service requirements as well as the operating costs. Additionally, rates and charges will be reviewed annually during the budget process to ensure ongoing compliance between formal rate studies.
9. The City will strive to not issue new bonds more frequently than once every two fiscal years.
10. As of the effective date of adoption of these policy guidelines, the City of Annapolis has no outstanding variable rate indebtedness, nor has it entered into any municipal derivatives contracts (i.e.; interest rate swap agreements). Prior to undertaking the issuance of variable rate debt or committing itself to any derivatives contracts, the City shall develop, in consultation with its financial advisor, appropriate policies and procedures to safeguard the financial interest of the City

DEBT RATIO POLICIES

There are several key debt ratios that investors and financial analysts use when reviewing a city's credit-worthiness. As part of its policy, the City of Annapolis has established an act of target and ceiling numbers which reflect the type of ratios used by the national credit rating agencies. The ceiling/floor number is, as appropriate, the absolute minimum or maximum ratio that the City administration will permit. The target number is the ratio the City intends to achieve through a prudent program of debt management.

A listing of the City's key debt ratios follows:

1. Debt as a Percentage of Assessed Value

The City will maintain its tax-supported debt at a level not to exceed a ceiling of three percent of the assessed valuation of taxable property within the City, with a target ratio of two percent. This ratio indicates the relationship between the City's tax-supported debt and taxable value of property in the City. It is an important indicator of the City's ability to repay debt, because property taxes are the primary source of city revenues used to repay tax-supported debt. A smaller ratio is an indication that the City will be better able to withstand possible future economic downturns and continue to meet its debt obligations.

2. Debt Service as a Percentage of General Government Expenditures

The City will maintain its annual tax-supported service costs at a ceiling of twelve (12%) percent of the general fund expenditures, with a target ratio of ten (10%) percent. (tax-supported debt service costs are the costs for debt to be paid out of general public revenues, as opposed to water and sewer

or other enterprise fund revenues.) This ratio is a measure of the City's ability to repay tax-supported debt without hampering other city general government services. A smaller ratio indicates a lesser burden on the City's operating budget.

Debt Payout Ratio

The City will maintain a ten-year payout ratio (i.e.; rate of principal amortization) for its tax-supported debt of not less than 55%. This ratio is a measure of how quickly the City retires its outstanding tax-supported indebtedness. A higher payout ratio preserves the City's capacity to borrow for future capital needs.

FINANCIAL ADMINISTRATION POLICIES

Resolution R-38-07, effective July 1, 2007, and amended with R-9-15 effective July 1, 2015, established the following financial administration policies for the City:

Unassigned General Fund Balance as a Percentage of Government-Wide expenditures

The City will maintain an unassigned general fund balance at a level not less than a low of ten percent and a target of fifteen percent of government-wide expenditures.

If the City Council, upon the recommendation of the City's mayor and finance director, wishes to appropriate unassigned general fund balance such that the amount would fall below its target of 15% of government-wide expenditures, such an appropriation will require an affirmative super-majority (majority plus one) of the City Council.

If the City Council, upon the recommendation of the City's mayor and finance director, wishes to appropriate unassigned general fund balance such that the amount would fall below its minimum threshold of 10% of government-wide expenditures, such appropriation must be accompanied by a reserve replenishment plan that restores the fund balance to its minimum level within the subsequent three fiscal years. The appropriation from reserves and the reserve replenishment plan will both require an affirmative super-majority vote (majority plus one) of the City Council.

Budget Stabilization Fund

The City shall establish a budget stabilization fund (BSF) within the assigned portion of general fund balance. At the close of each audited fiscal year, the BSF shall receive one-half (50%) of any prior year operating surplus as calculated as part of the prior fiscal year audit. Balances in the BSF will be allowed to accumulate until they reach an amount equal to 3% of government-wide expenditures. If the BSF reaches the maximum 3% level, the portion of any surplus normally allocated to the BSF reaches the allowed to fall unassigned fund balance, which may be appropriated by City Council for any one-time expenditure. Balances in the BSF are available for appropriation by the City Council for any purpose of city government by simple majority vote.

Capital Reserve Fund

The City recognizes that continued, periodic reinvestment and maintenance of capital infrastructure is critical to maintaining the quality of life for residence and business and minimizing the additional cost associated with deferred maintenance. Furthermore, the City recognizes that funding capital maintenance and capital improvements should have an annual, on-going funding mechanism in addition to the use of one-time monies and prudent use of long-term borrowing to fund capital expenditures.

As such, the City shall establish a capital reserve fund that will be funded as follows:

1. The initial funding for the capital reserve fund shall come from a one-time commitment of \$5 million that represents monies that currently exist in general fund balance over and above the City's unassigned fund balance policy.
2. Direct funding for the capital reserve fund shall come from 50% of any annual operating surpluses in the City's governmental funds, so long as the City's 15% unassigned fund balance target is being met.
3. In addition, the City may determine that it wished to dedicate future revenue sources (whether one-time or ongoing) to the capital reserve fund, so long as the City's 15% unassigned fund balance target is being met.

The capital reserve fund shall be accounted for separately from the City's unassigned fund balance.

Monies in the capital reserve fund shall be appropriated by the City Council only for:

1. Payment of debt service that was incurred for capital projects;
2. To directly fund capital expenditures; or
3. Other one-time, non-recurring expenditures.

Quarterly Budget Monitoring and Reporting

The City Finance Director shall prepare a quarterly report and analysis regarding actual revenues and expenditures for the fiscal year, which shall include comparisons to the estimates contained in the adopted budget and to similar points in time for the prior fiscal year(s). The report shall include any recommendations for budget amendments that may be required. The quarterly report shall be reviewed promptly by the finance committee and shall be provided to the full City Council at the next scheduled meeting.

Comprehensive Financial Plan

The City shall prepare and annually update a multi-year comprehensive financial plan, which is to be submitted and reviewed during the annual budget process. The plan will integrate the operating and capital budgets, such that, the incremental operating costs associated with new capital projects may be incorporated into the operating budget. The multi-year plan does not intend to supersede the annual budget adopted by the City Council. The purpose of the multi-year plan is to provide near-to-medium term perspective on how current year budget decisions might affect the City's financial health in future years.

INTERNAL POLICIES AND PROCEDURES

The following policies and procedures have been adopted internally and approved by the Finance Director.

1. CASH MANAGEMENT/INVESTMENT POLICES

The City maintains an investment pool that is available to all funds except the pension trust fund and the internal services fund, which holds investments separate from other city funds and control their own cash transactions

Except for investing in the pension trust fund, the City is authorized to invest in obligations of the U.S. treasury, agencies and instrumentalities, bankers' acceptances, repurchase agreements, certificates of deposit, and the state's local government investment pool. Contractually the City's pension trust investment managers are restricted to investments in common stock, public bonds, real estate and money market investment funds.

2. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

2.10 - System of Record and internal Controls

The City places continued emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable assurance regarding both the safeguarding of assets against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the comprehensive annual financial report (CAFR) as well as maintenance of accountability of assets.

The City's system of record, MUNIS, shall have workflows and permissions set up to aid in internal controls. The system will not allow anyone to approve their own entries. It shall also require additional steps or supervisor approval if an entry does not meet certain criteria, i.e. if a transaction does not balance, or would seem to place an account over appropriation.

The City shall institute a system of internal controls to provide reasonable assurance that each of the following objectives are being met:

- a. All transactions are properly authorized by proper signature authority.
- b. Transactions are recorded as necessary (1) to permit preparation of financial statements in conformance to statutory requirements and accounting principles, and (2) to maintain accountability.
- c. The records should be periodically reviewed by someone other than the persons responsible for the records for each account.

The organizational plan should separate functional responsibilities. in general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

2.20 - Cash Handling

The City of Annapolis annual operating budget exceeds \$90 million and the City collects the associated revenues at different departments, for example; at the Harbor Master, Recreation, Transit, Finance and other outside Departments, and receives payments via different payment methodologies, such as;

cash/coin, negotiable instruments such as money orders and checks, and electronically. Accordingly, in order to properly safeguard cash receipts and cash in general, it is imperative that the internal environment of the City is sufficiently adequate. The fundamentals of strong internal controls are outlined below.

- a. Segregation of Duties - this is the concept of having more than one person required to complete a task, it is also known as dual control. The concept of this principle is that no individual shall have complete control over a task, or series of tasks. By doing so, segregation of duties diminishes the probability of fraud and equally important, errors from occurring which will result in the City's financial statements being misstated.
- b. Timely posting and deposits of all receipts – this is the concept that all transactions are posted daily, both to customer sub-ledgers and to the general ledger, thereby mitigating that payments are delayed, lost, or otherwise, miss-appropriated. Additionally, receipts should be deposited on a timely basis.
- c. Custodianship of assets and records – this is the oversight function of the City's assets and records. Assets need to be properly controlled and accounted for, thereby assuring that the City's assets are properly safeguarded.
- d. Authorization and approval of transactions – this is the concept that transactions are review by an appropriate person.
- e. Retention of records – records and documents need to be maintained in order to substantiate transactions. Different documents have different retention cycles, and it is imperative that the City follows these retention cycles. Minimally, financial records should be maintained thorough the audit cycle of the previous fiscal year.
- f. Supervision or monitoring of operations – managers need to observe and review ongoing operational activity to ensure the operating environment is operating as designed.
- g. Physical safeguards – using cameras, locks, physical barriers such as vaults and cash boxes to safeguard the City's assets.
- h. Top-level reviews – this involves analyzing actual outcomes as compared to organizational procedures and objectives.
- i. IT Security - usage of passwords, access logs, etc. to ensure access is restricted to authorized personnel.

Controls over information processing-A variety of control activities are used in information processing. Examples include edit checks of data entered, accounting for transactions in numerical sequences, comparing file totals with control accounts, and controlling access to data, files and programs.

Essentially, the desire of a strong internal control environment is to have different employees involved during each step of the transaction flow, maintaining custodianship of City assets, including records/documents, approving and/or authorizing transactions and reconciling activity to records.

It should be noted that no matter how tight the internal control environment, fraud cannot always be prevented, or detected on a timely basis. This concern shall be addressed by implementing procedures that rotate employee responsibilities thereby reducing potential collusion from occurring, but equally

important is the necessity that managers perform their due diligence during the hiring phase, such as conducting proper and thorough background checks including criminal background and credit checks for those employers who will handle cash receipts or disbursements, and sufficiently manage operations as necessitated by the internal controls as outlined above.

2.20.10a - Procedures

The following procedures shall be followed to ensure that proper internal controls are implemented and followed by all departments handling any payments by; cash/coin, negotiable instruments, wire transfers or other electronic payments. When cash is referenced below, it shall include any and all forms of non-electronic receipts.

2.20.10b - Separation of Duties

Managers shall separate cash handling duties by assigning functions to different employees whereby no single person has control over the entire cash / transaction process.

Required Procedures, no person shall have responsibility for more than one of the following activities:

1. Receiving, recording and posting payments to the City's receivable sub-ledgers; e.g., the customer/tax-payer receivable files
2. Posting Payments to the general ledger
3. Depositing cash with the Bank or Currier
4. Reconciling cash receipts between the teller cash receipts control totals/journals, the general ledger and bank statements
5. Reconciling cash receipts between the general ledger and the bank statements
6. Overseeing the collection of returned checks

Potential consequences if procedures are not followed:

1. Errors or irregularities may go undetected, or may not become detected within an unreasonable period of time
2. Lost or stolen receipts may occur
3. inaccurate postings to customer accounts, and/or to the general ledger may occur

2.20.10c - Timely Posting of Payments / Daily Closing Procedures

Transactions shall be properly accounted for by posting payments upon receipt, and depositing payments daily.

Required Procedures:

1. All receipts shall be posted to the appropriate sub-ledgers the day the receipts are received.
2. Payments that cannot be identified shall be posted to a "unapplied receipts account" and then reconciled and cleared by finance at least weekly

3. Upon receipt, all negotiable items shall be endorsed with a City “for Deposit Only” stamp that includes the depository bank account.
4. Upon receipt, all negotiable items shall be stamped with a teller stamp on the front of the negotiable item.
5. The teller stamp is simply a number that identifies the teller. Once a number is assigned, it shall remain with that employee until the employee leaves City employment.
6. All receipts shall be deposited daily. Receipts received after 3:00 PM may be deposited with the following day’s work.

If payments received after 3:00PM are deposited with the following day’s work, a separate deposit ticket and teller report shall be prepared for that work- it cannot be commingled with the following day’s activity

7. Deposits, cash, coin and negotiable items shall be placed in tamper-proof deposit bags. It is preferable that they be keyed deposit bags whereby the manager not having any cash duties and depository bank maintain sole custody of the keys
8. A carrier shall be used to pick-up and deliver receipts to the bank daily. If for any reason the carrier is not available, or if a special run is needed, two or more persons shall accompany the run.
9. It is imperative that an audit trail be established for each transaction. Accordingly, the following procedures shall be followed:
 - a. in order to reconcile and trace activity, two part pre-numbered customer receipts shall accompany each transaction.
 - b. The Manager shall maintain custody of the unused inventory of pre-numbered customer receipts and they shall be safeguarded in a safe or cash box similar to cash.
 - c. Daily, by teller and then aggregated by department/location, receipt activity classified by general ledger categories documented on the “teller proof sheet” and a “departmental proof sheet” will be proofed / reconciled to the daily deposit ticket(s) which shall then be reviewed by, verified and its accuracy attested to by the Manager. Therefore, it will be necessary for each teller to prepare a “teller proof sheet” which will then be aggregated onto the “departmental proof sheet.” Therefore, each teller who received receipts shall be responsible for preparing a “teller proof sheet” for their individual cash/teller boxes.
 - d. Departmental Proof Sheets shall be emailed/faxed daily to the Finance Department. It shall be the responsibility of Finance to trace daily deposits to the bank accounts, thereby ensuring that departmental deposits are being made as required, and for the posted amounts
 - e. Departments shall follow the document retention schedules, minimally upon conclusion of the audit for the previous fiscal year, relative to maintaining and safeguarding customer receipts, deposit tickets, “proof sheets” and other daily work. This work shall be safeguarded in an appropriate location; e.g., the work cannot be removed, altered or otherwise changed

10. Managers must approve all voided transactions, which shall be documented.
11. All refunds shall be processed through accounts payables, and not by the departments.

Potential consequences if procedures are not followed:

1. Lost or stolen receipts may occur – the longer receipts are held, the probability that the payments are not posted, or becoming lost or stolen, increases
2. Checks may become stale dated and therefore, difficult to replace if goods and/or services have already been provided
3. Checks may be returned for uncollected funds- the longer checks are held and not deposited, increases the probability that they will be returned
4. The City loses investment income- when receipts are not deposited, the city does not have the benefit of earning interest on those deposits. in an aggregate basis, the opportunity loss on undeposited receipts can become material
5. inaccurate postings to the general ledger may occur in the absence of reconciling and control documents
6. A unsafe working environment will develop which will expose employees

2.20.10.d - Custodianship of Cash and the Safeguarding of Assets

Required Procedures:

1. All cash shall be maintained in a secured area; either in a vault, or in secured cash / teller boxes. Cash/ Teller boxes shall be secured in a vault or in a secured room/cabinet when not in use by the employee. If a room or cabinet is used, the oversight responsibilities shall be equivalent to those necessitated for the vault
2. Cash / Teller boxes shall be assigned to only one person and that person shall have sole access and custody responsibility for that cash box
3. Only one person shall have access to the vault; e.g., that place where cash is safeguarded. for example, if there is a vault which is used for other purposes, such as file retention, then cash shall be maintained in a secured location within the vault such as an additional cabinet, or smaller cash box / vault similar to that maintained in the Finance Department

The oversight of keys and/or combinations should be limited and dual controls shall be maintained

4. Whenever cash is transferred, between cash boxes and/or the vault, it shall be counted and verified by the employees responsible for their respective cash box and/or vault
5. Extra keys to teller boxes shall be maintained by someone independent of cash operations
6. Combinations to vaults should be changed annually, and when an employee leaves having knowledge
7. Keys and combinations shall only be provided to authorized personnel

8. in respect to the Transit Department, the bus drivers shall deliver the fare boxes which shall only be open when two employees are present. Access to the fare boxes shall be controlled by keys- only one person shall have access to the fare box keys at one time. The person maintaining control over the keys shall count the fare box contents which shall be verified by a second employee. A cash ticket will be prepared for each fare box which will complete and signed by the person counting the fare box, attested as to the accuracy by the verifier, who will also sign the cash ticket.

(Upgrade technology; kiosks – “charlie card” i.e., the Chicago Transit and Boston T, self counting fare boxes i.e. the, Pioneer Transit Authority or dual-key boxes)

As above, all cash shall be counted daily and deposited daily. Any fare boxes not counted shall be maintained in a secured vault as outlined in this section. in essence, fare boxes will be treated as cash / teller boxes and treated accordingly.

Responsibility for counting and verifying the fare boxes shall be rotated regularly, minimally bi-weekly.

9. Whenever it is necessary to open a cash box without the responsible employee present, or there is a transfer of responsibility of contents, the person assuming the responsibility of the contents shall count the contents, and a manager shall verify the count. Both parties shall attest to the accuracy and concurrence of the count by signing the cash transfer ticket
10. As part of the daily closing cycle, cash and negotiable items shall be counted each night before securing the contents
11. Cash shall only be handled and counted in secured areas and out of view from the public

Potential consequences if procedures are not followed:

When cash is not verified, the risk that cash may be inappropriately accounted for increases and therefore, the potential that theft will be undetected.

Miscellaneous Procedures:

1. Don't share passwords
2. Persons handling cash shall be bonded
3. Managers shall conduct surprise cash counts on a random basis. Each vault and cash/teller drawer shall be counted at least quarterly.

2.30 - Basis of Accounting

The basis of accounting within government fund types used by the City is modified accrual. Under this method of accounting, revenue is recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period. Expenditures, are recorded when the related fund liability is incurred.

All enterprise funds and the pension trust fund follow the accrual basis of accounting, as well as the capital maintenance measurement focus. Revenues are recognized when earned, and expenses are recorded at the time liabilities are incurred.

2.40 - Annual Audit

An independent audit of the City of Annapolis is performed annually.

2.50 - Reporting

The governmental accounting standards board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The City's accounting and reporting policies follow and conform to these generally accepted accounting principles (GAAP).

The City issues a comprehensive annual financial report (CAFR) in accordance with generally accepted accounting principles (GAAP) as prescribed by the governmental accounting standards board (GASB). The CAFR shall be published and made available to the public on the City's website. As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the government finance officers association certificate of achievement for excellence in financial reporting.

The MUNIS system functions as the City-wide financial system. The financial data collected in MUNIS is used to prepare a variety of reports including analyses for city level executive management and responses to inquiries for information from parties outside of the City. Because of the importance of financial reports in the management of city operations, it is essential that complete and accurate data be submitted to MUNIS. All financial and accounting transactions must be recorded in the fiscal year in which they are made to properly report the City's financial position as of June 30.

Closing dates and procedures should be carefully observed at fiscal year-end to insure proper handling and recording of transaction documents. A detailed list of specific year-end cut-off dates will be distributed by the finance department no later than May to all departments and accounting staff.

2.60 - Expenditures of City Funds: Public vs. Private Purpose Expenditures

2.60.10 - Purpose:

The purpose of this Policy and Procedure Statement is to ensure City funds are expended as appropriated in the annual budget and are for public rather than private purpose.

2.60.20 – Policy Statement:

City funds may only be spent on items having a public purpose; e.g., an expenditure having a direct benefit to the City and its operations. The following are guidelines to help define expenditures for public purpose.

1. The expenditure will directly benefit the community.
2. The expenditure is directly related to City operations and is included in the City's annual budget and/or capital appropriations.
3. The expenditure will promote the public health, safety, welfare, security, or prosperity of the municipality.
4. The expenditure does not have as its primary objective the benefit of a private or personal interest.

2.60.30a – Procedures:

Requests for expenditures that are not specifically appropriated and are not for public purposes will not be approved for disbursement. Generally, meals and/or light refreshments

with meetings are not considered public purpose because the benefit is limited to those who attend the meeting and because the outcome of the meeting is not contingent on the refreshments provided. Exceptions are permitted when in principle the meeting meets the public purpose test outlined above. In order to receive an exception, a department must obtain pre-approval from the City Manager prior to the date of the meeting. This approval must be documented by letter, email or signature on the purchase order.

The cost of provisions should not exceed the daily per diem rate for the city of Annapolis. As these amounts may change as of July 1 each fiscal year, it is recommended that Accounts Payable be contacted for current amounts. As of October 1, 2015 the rates for Annapolis are: breakfast \$10.00, lunch \$15.00 and dinner \$31.00.

2.60.30b – Prohibited Expenditures

The following are prohibited expenditures. The types of expenditures noted below are not an appropriate use of public funds; therefore they will not be expended or reimbursed.

1. Illegal items of any sort
2. Items that are for personal use, including;
 - a. Toiletries and other personal products
 - b. Food – unless a part of a travel expense and being documented on a Travel form
 - c. Entertainment
 - d. Loans, donations, or gifts of any kind
3. Improvements to non-city assets
4. Alcohol/tobacco products
5. Flowers or seasonal decorations for interior office spaces and cubicles.
6. Additional compensation after services were rendered.

When submitting invoices for payment departments must follow the accounts payable procedures, include any documentation noted above and are responsible for following the above Finance Department Policy and Procedure Statement.

2.70 - Accounts Payable

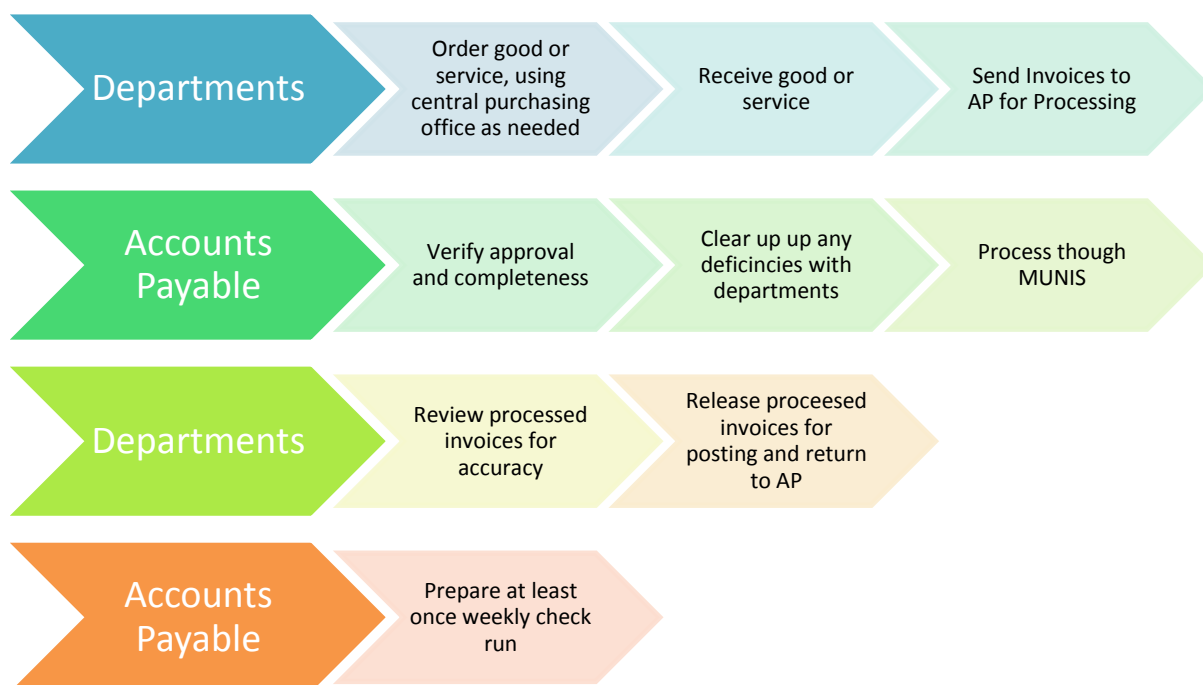
2.70.10a - Department Responsibilities:

1. Ensuring they follow the central purchasing office's purchasing regulations, see appendix b.
2. Sending all invoices that they receive, with required supporting documentation, to the finance department.
3. Ensuring they stay within their spending authority and do not over expend their budget.
4. Receiving purchase orders in MUNIS
5. Reviewing and releasing invoices/batches in MUNIS. This may require additional communication between approvers at the departments.

2.70.10b – Finance Accounts Payable Responsibilities:

1. Verify that each invoice comes from the department with all proper documentation. invoices for purchases should be accompanied by a copy of the purchase order and packing slip.
2. Review each invoice closely to ensure that the expenditures are recorded in the correct fiscal period.
3. Process each invoice for payment through MUNIS, in the proper fiscal period.
4. Scan invoices and documentation during process.
5. Prepare check runs for payments.
6. Maintaining the accounts payable records during their entire records retention life cycle.

2.70.10c - Review of accounts payable processing:



2.80 – General Accounting

2.80.10a – Reconciliation Policy Statement

The review and reconciliation of revenues, expenses, and other financial transactions is paramount to ensure accurate and timely financial information to decision makers. Reconciliations will be done on a regular basis. Some accounts will need to be on a more frequent recurring basis than others. in order to keep fiscal year-end adjustments and clean up at a minimum, the ledgers shall be reconciled at least quarterly. The finance department will keep a schedule of reconciliations that contain the ledger to be reconciled, the group or position responsible for reconciliation, and the frequency. All ledgers should be *monitored* on a more frequent basis.

Prior period adjustments are not to be done without the approval of the Finance Director. Regular monitoring and reconciliation helps to avoid any prior period adjustments. As a part of monthly

reconciliations, *all* back up documents for revenues and expenditures, and the related assets and liabilities, should be reviewed carefully to ensure they are recognized in the correct reporting period.

2.80.10b Reconciliation Review and Procedures

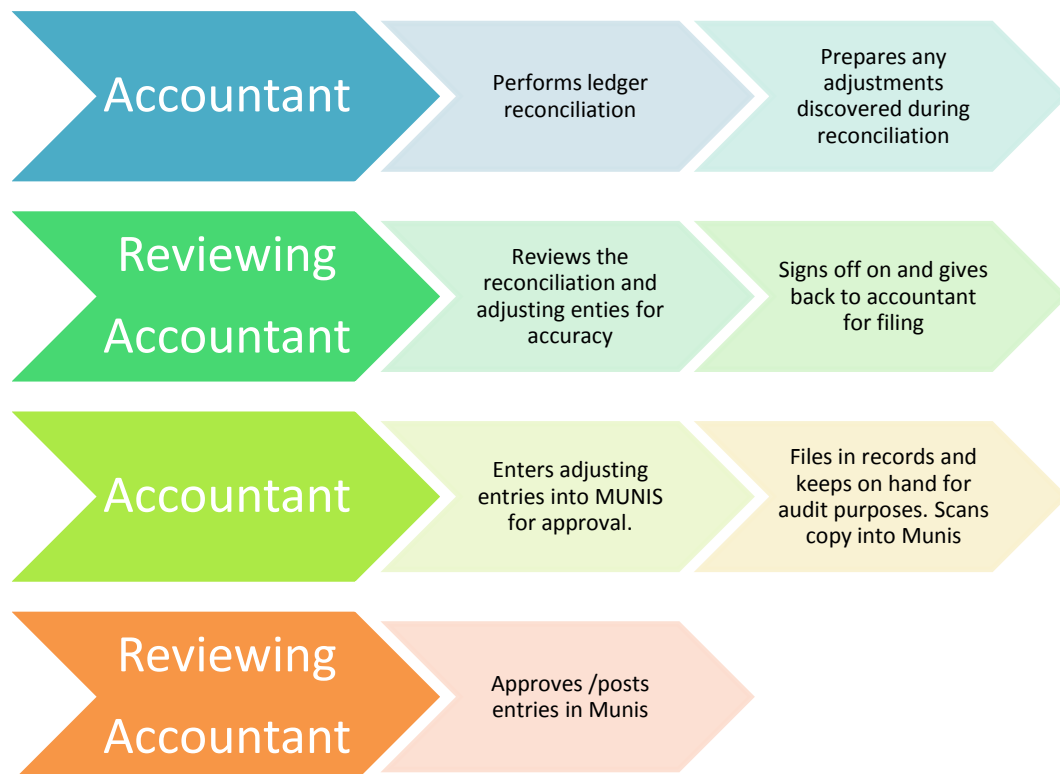
Reconciliations are to be reviewed for accuracy by the finance department's management and formally documented. Reviewed reconciliations should be filed and kept on hand for audit purposes. Adjusting entries that need to be made should be done prior to the reconciliation review, and noted on the reconciliation. Adjusting entries should be made as soon as possible, preferably in the period immediately following the reconciled period.

All general ledger accounts should be reconciled to appropriate documentation. Many accounts should agree with external information. Examples of appropriate supporting data (not an exhaustive list) follow:

1. Bank accounts – the ledger amount should agree with the balance per bank statement, as adjusted for in-transit and other reconciling items.
2. Accounts receivable – the ledger amount should agree with the total of an itemized list of the amounts owed by customers.
3. Contracts payable – should agree with a calculation of the amount(s) currently owed under the terms of the contract(s). Copies of the contracts should be available for review.

Reconciliations should be completed no more than 15 days after the reconciliation period has closed. This will ensure time for the corrections to get input into the proceeding period.

No reconciliation shall be considered complete until all discovered adjustments have been made, and the formal documentation has been reviewed and signed by the reviewer.



2.80.10c - “AGLARR” Accounting, General Ledger Account Reconciliation and Review Schedule Purpose

To ensure that the general ledger is accurate and that postings are completed timely.

Scope

All general ledger accounts on the City’s trial balance.

Timing

For balances at the end of each period:

- Analytical reviews will be completed by the 15th of the following reconciliation period for all budgetary accounts; revenues and expenditures, for all funds.
- By the end of each period, reconciliations will be completed for all balance sheet accounts; assets, liabilities and fund balance.

Responsibility: Specific general ledger accounts will be assigned to finance department staff and all reconciliations/analytical reviews will be reviewed by the internal auditor. A spread sheet will be maintained to reflect responsibilities and all reconciliations will be maintained in the Finance Department’s vault. Both the preparer and reviewer will date and sign the reconciliations/analytical reviews. All reconciliations will be reconciled to a third party source document and analytical reviews will compare activity to change in balances or other reasonable accounting relationship.

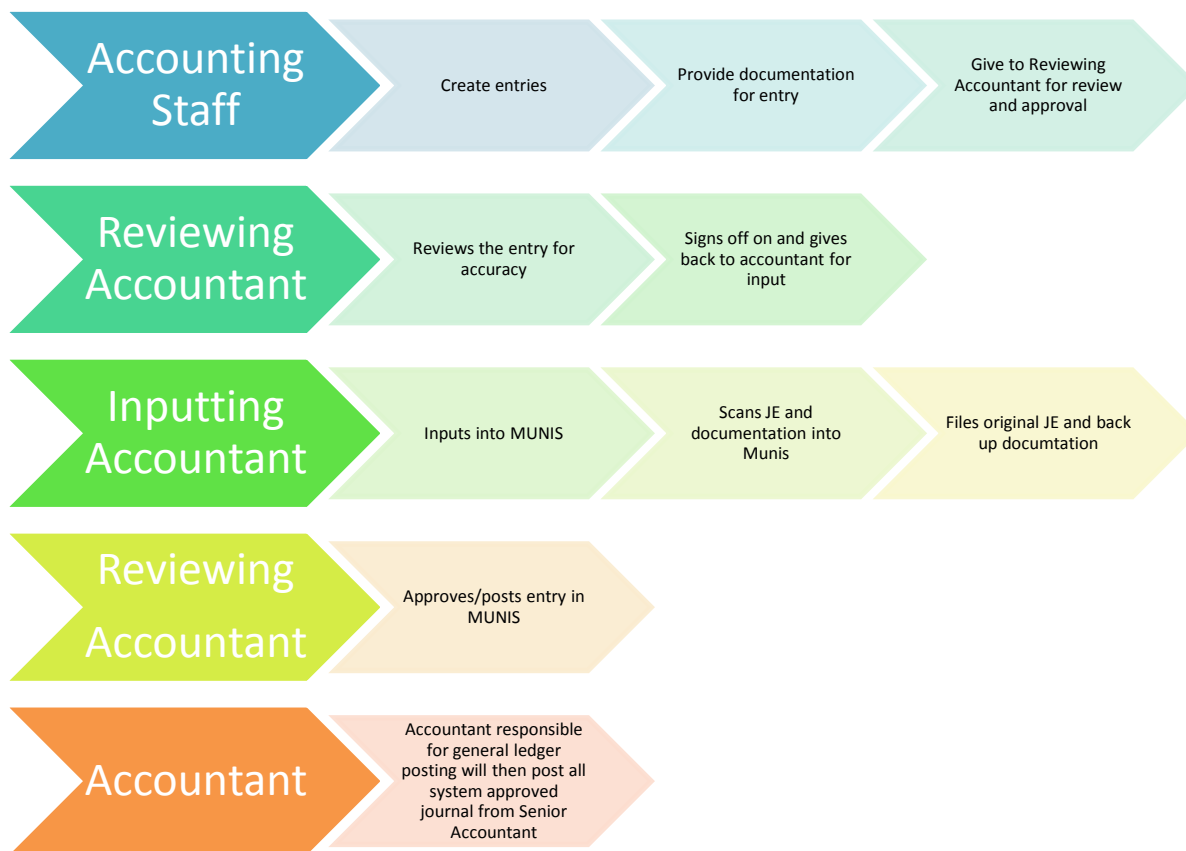
A copy of the current schedule will always be made available on the finance shared drive.

2.80.20 - Journal Entries

Adjusting or correcting journal entries, including accruals, are needed to keep the City’s financial information current and accurate. Entries should be made as soon as the need for one is discovered. All journal entries require an explanation and justification of the entry, and should include any back-up documentation. Entries will be reviewed, and approved by management. Once approved the creating staff member can input into MUNIS. Hard copies of entries should be approved by the reviewing accountant BEFORE inputting into Munis. The entry will then be reviewed and approved in Munis by the reviewing accountant again, prior to posting.

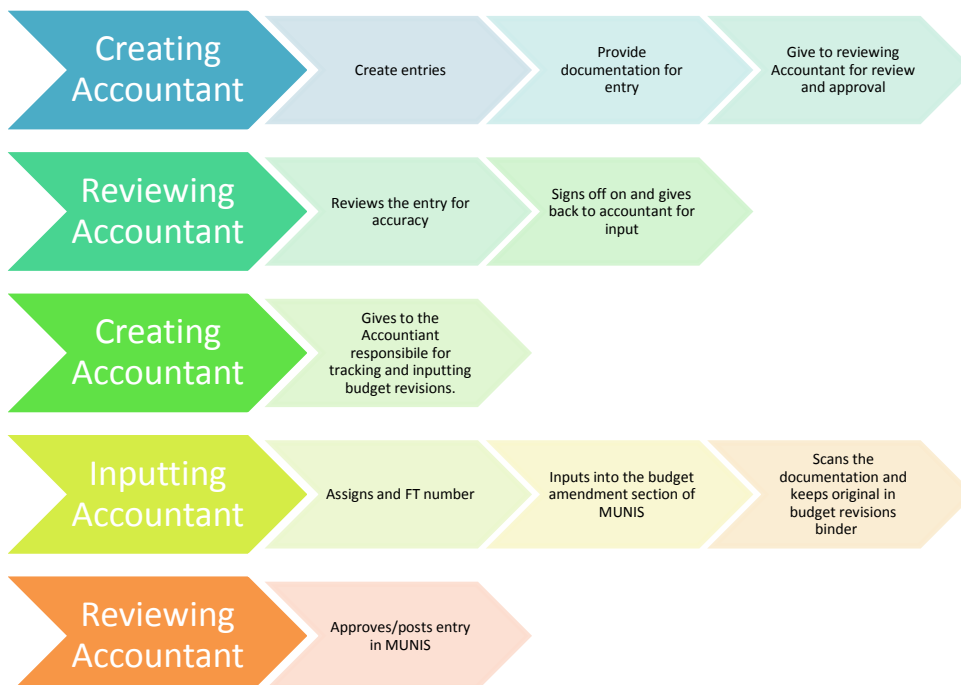
Some entries will require further approval. Changes to salaries and movements between funds must be approved by the finance committee and the City Council. Changes among the departments, other than salaries, get approved by the finance director.

Cash receipt journal entries are to go through the same process.



2.80.30 - Budget Revisions

Budget revisions are treated similarly to journal entries. All must have an explanation and documentation. Budget revisions can be done to correct spending authority while closing out accounts. They are typically done between funds or a one sided entry to reduce or increase expenditures/revenue. This does not include line-item budget revisions to grants. Those are specifically addressed in the grants policy, and typically require approval from the funding authority.



3. – Grant Policies

The City will maintain a written policy pertaining to the application of grants, and grant administration. The policy will address the following grant management topics: finance roles, identification and application, strategic alignment, funding analysis, renewal and continuation, and administrative/operational support.

3.10 – Financial Management of Grants

Grants will follow all regulations included in the grant contract. City Departments and staff that occupy positions of responsibility with respect to grant activity have specific roles and responsibilities that they shall perform and uphold both ethically and in the best interests of the City. The City Council has sole responsibility for approving grant awards.

3.10.10 - Conflict of interest

No employee or official of the City shall have any interest, financial or otherwise, direct or indirect, or have any arrangement concerning prospective employment that will, or may be reasonably expected to, bias the design, conduct, or reporting of a grant funded project on which he or she is working.

It shall be the responsibility of the departments' grant administrator for each particular grant-funded project to ensure that in the use of project funds, officials or employees of the City and nongovernmental recipients or sub-recipients shall avoid any action that might result in, or create the appearance of:

1. Using his or her official position for private gain
2. Giving preferential treatment to any person or organization
3. Losing complete independence or impartiality
4. Making an official decision outside official channels
5. Affecting adversely public confidence in the grant funded program in particular and the City in general

3.10.20 - Accounting and Reporting

1. The accounting system will separate revenues and expenditures by funding source for all grants. The accounting system will break down revenues and expenditures for each individual grant via the project system and supporting documentation will be maintained in the financial system for all grant expenditures, as is required of all expenditures.
2. The accounting system has a project system that tracks all revenues and expenditures by the specific grant or project by line item or by broad category as may be included in a grant application budget. Grant Administrators will reconcile on a regular basis to ensure all revenues and expenditures are being appropriately coded to the correct grant. Project system reports can be run to accommodate different grant time periods that may differ from calendar year reporting.
3. Federal grant funds will not be commingled with funds from other Federal grants or other local match

money. When applicable, any matching funds for a grant will be tracked by the department who is responsible for the grant and will only include items that directly correlate to an approved activity identified in the grant proposal.

4. Capital assets are tracked through the fixed asset system and, if a grant has purchased a capital asset, this will be noted in the fixed asset system.
5. Only allowable costs will be allocated to a grant.
6. Grants will only be budgeted when a grant award letter or statement of grant award has been received. If this is prior to adoption of the budget, it will be included in that year's budget. If it is mid-year, a budget amendment will be requested by the department and approved by City Council.
7. City departments are responsible for all aspects of the grant process including planning for grant acquisition, preparation and submitting grant proposals, preparing resolution requests to accept funds, developing grant implementation plans, managing grant programs, preparing and submitting reports to grantors, and properly closing out grant projects. Department staff and Finance staff will maintain a close working relationship with respect to any grant activity to ensure a clear understanding of the project status.

3.10.30 - Documentation

All grant expenses must comply with the terms set forth in the grant application, grant award letter, city procurement policies and the guidelines in the office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribe Governments.

1. Documentation for all expenditures must be retained by the department for audit purposes and should include:
 - a. Timesheets signed by the employee and approved by their supervisor for all payroll expenses
 - b. Purchasing documents for expenditures (if necessary based on dollar amount of purchase)
 - c. City, state or governmental agreement number
 - d. formal bids for all purchases over \$50,000
 - e. Detailed receipts or invoices
 - f. General Ledger showing expenditure activity
 - g. Some grants may require the check number and payment date for payments issued through accounts payable
2. The City's Finance Department, with the assistance of specific grantee City departments, shall maintain the following information

- a. Identify, though a project and account structure, all federal awards received and expended and the federal programs under which they were received. All awards should be identifiable by the Catalog of Federal Domestic Assistance (CFDA) title and number, award number, award year, name of federal agency, and the name of the pass-through agency (if applicable).
 - b. Maintain internal control over federal programs that provides reasonable assurance that the grantee is managing the award in compliance with the laws, regulations, and the provisions of the contract or grant agreement.
 - c. Comply with laws, regulations and the provisions of contract or grant agreements related to each grant award.
 - d. Prepare required financial statements, including financial statements that reflect the entity's financial position, results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year audited. In addition, a schedule of federal assistance will be prepared for the external auditors which include all federal grants.
3. Grant documents should be read carefully to ensure compliance with all grant requirements. Additional documentation may be required under the terms and conditions of the specific grant award to include, but not limited to, procurement justification, grant reconciliation frequency, cash match calculation and tracking, and records retention.
 4. Grant administrators are responsible for confirming that the information in the financial system is accurate as outlined above.

3.10.40 - Audit

Per OMB Circular A-133 all non-federal entities that expend \$500,000 or more in a year on Federal awards, either as the grantee or the sub-grantee, shall have a single or program-specific audit conducted for that year in accordance with the provisions of the circular guidance. The single audit encompasses both the entity's financial statements and the Federal awards received by the entity; whereas a program-specific audit will audit one Federal program and can only be used when the grantee receives grant awards only from one Federal program. The city contracts with an external firm to conduct a single audit on an annual basis. The awarding agency may also specify additional audit requirements in the grant award letter or grant guidance.

The Finance Department, with the assistance of the specific grantee City departments, shall follow up and take corrective action on all audit findings.

CITY OF ANNAPOLIS – FISCAL POLICIES

Appendix

APPENDIX

Appendix A – Separation of Duties

Taxes and Related Receivables	N/A	Automated	State	County	City Council	Finance Department
Ability to:						
Create a tax bill	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Record a payment against a tax bill	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adjust a tax bill	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assess a value	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Responsibility for:						
Reconciling tax system to general ledger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reconciling tax collections to accounts receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Revenue, AR, and Cash Receipts	N/A	Automated	Collections	Accounting
Ability to:				
Authorize a credit memo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorize a sale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Change computer master files affecting:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Change on-line sales	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Customer accounts (e.g., subsidiary ledger)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Have access to payments received in currency or checks	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Initiate a billing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Initiate a credit memo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Initiate a sale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Record sales, cash receipts, or accounts receivable transactions via general journal entries or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sales	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Responsibility for:				
Preparing cash receipts journal/list of receipts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reconciling cash receipts journal to bank deposit records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reconciling cash receipts list to cash receipts journal	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reconciling customer balances to general ledger/control account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

CITY OF ANNAPOLIS – FISCAL POLICIES

Appendix

Long-term Debt and Financing	N/A	Automated	City Council	Finance Director	Senior Accountant	Accountant	Accounting Staff
Ability to:							
Initiate new debt issues	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deposit proceeds into a bank account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconcile debt payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Responsibility for:							
Testing compliance with spending laws	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Testing compliance with IRS arbitrage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Preparing debt covenant calculations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Financial Close & Reporting	N/A	Automated	Accounting Staff	Accountant	Senior Accountant	Assistant Finance Director	Finance Director	City Manager	Mayor	City Council
Ability to:										
Record general journal entries	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Modify chart of accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Close general ledger for month end	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Close general ledger at year end	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prepare budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Approve budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Change budget data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Update budget data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adjust a closed period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Responsibility for:										
Preparing financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CITY OF ANNAPOLIS – FISCAL POLICIES

Appendix

Capital Expenditures	N/A	Automated	City Council	Director	Accountant	Accounting Associate III	Purchasing Staff
Ability to:							
Approve a capital asset disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Approve a capital expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Initiate a capital asset disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Initiate a capital expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Record capital expenditures in the general ledger or other tracking system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Responsibility for:							
Obtaining competitive quotes or bids	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reviewing depreciation calculations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reviewing proper coding of purchases as capital, job related or other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cash, Investments and Financing	N/A	Automated	Accounting Associate I	Accounting Associate II	Accounting Associate III	Accountant	Senior Accountant	Finance Director	Assistant Finance Director	Parking Meter Collector
Ability to:										
Receive mail (deposits)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Make deposits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Record deposits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prepare checks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sign checks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prep check for mailing/mail checks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Make transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access to blank check stock	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access signature stamps/mechanical signature plates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Authorize investment transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access on-line investment accounts (e.g., with brokerages or banks)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Issue a check from an investment account	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sign investment account checks or access	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CITY OF ANNAPOLIS – FISCAL POLICIES

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mechanical signature plates										
Access investment securities (e.g., those held on site or in safe deposit boxes)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Record investment transactions (e.g., purchases, sales, income, losses, etc.) via general journal entries or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Change computer master files affecting:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment information	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electronic funds transfer arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Responsibility For Reconciling:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bank, broker, custodian or trustee investment statements to general ledger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other investment records to general ledger (e.g., listings of securities held on-site or in safe deposit boxes)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Responsibility for:										
Receiving, opening and scanning bank statement contents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconciling bank statement balances to general ledger/control account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reviewing funds transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reviewing bank reconciliations for accuracy and completeness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reviewing canceled check endorsements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

General Disbursements & Accounts Payable	N/A	Automated	Purchasing	Departments	A/P Department	Finance Director	Assistant Finance Director	Accounting	Department Head
Ability to:									
Initiate a purchase transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Approve a purchase transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Set-up or change on-line purchasing instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prepare a check or make an electronic funds transfer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Approve a payment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sign checks or authorize mechanical signature of checks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access mechanical signature plate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access signed checks to be issued to	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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vendors									
Record purchases, cash disbursements or accounts payable transactions via general journal entries or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Change on-line master files for accounts payable or vendors	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Responsibility for:									
Mailing checks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconciling bank balances to general ledger/control account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reconciling vendor statements to accounts payable subsidiary records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reconciling accounts payable subsidiary records to general ledger/control account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Loss Reserves, Claims and Reinsurance	N/A	Automated	TPA – SISCO	Law Office	Assistnat Finance Director
Ability to:					
Set up a new claim in the system	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Make adjustments to loss reserve estimates	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorize a claim payment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sign claim checks/drafts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorize a claim settlement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Authorize LAE payments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Close a claim	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Make journal entries to loss reserve and claim accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Responsibility for:					
Mailing claim checks/drafts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconciling claim cash accounts to general ledger/control account	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconciling claims paid listing to general ledger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reconciling unpaid loss reserve listing to general ledger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reviewing and approving loss and LAE reserve estimates	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Identifying and recording reinsurance recoveries	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Salvage and subrogation follow up	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Receipt and salvage subgation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Grants and Nonexchange Revenue Related	N/A	Automated	Department Supervisor	Accountant
Ability to:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Initiate the grant (application) process	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Initiate interim or final reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Initiate a billing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Authorize a billing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access payments received in currency or check	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set up new grant accounts or cost centers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Responsibility for:	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Reviewing interim or final reports				<input checked="" type="checkbox"/>
Review billings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Preparing cash receipts journal/list of receipts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Monitoring grant compliance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reconciling subsidiary ledger to general ledger/control	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconciling cash receipts list to cash receipts journal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compensation & Benefits	N/A	Automated	Human Resources	Payroll Clerk	Accountant	Finance Director	Senior Accountant
Ability to:							
Issue a payroll check or direct deposit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorize a payroll transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sign payroll checks, authorize mechanical signature of checks, or sign authorizations for direct deposit electronic funds transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Access mechanical signature plates	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access signed checks to be issued	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Record payroll transactions via general journal entries or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Change master payroll files on the computer	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Responsibility for:							
Reconciling bank balances to general ledger/control account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconciling employee payroll records to control account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>